

Exhibit 2

**Coram Health Care Corporation  
Documents Considered**

**Bates Stamped Materials**

Start	End	Description
0003007	1109010003040	Report of Daniel R. Fischel Concerning Expert Testimony to be Given on Behalf of the Equity Committee (November 13, 2001).
TRUSTEE 000345	CH-11 TRUSTEE 000422	Adams 3/25/02 Agenda with attached Crowley Presentation (March 25, 2002)
TRUSTEE 0003115	CH-11 TRUSTEE 003162	3/25/02 Senior Management Presentation (March 25, 2002)
TRUSTEE	CH-11 TRUSTEE	1/9/03 Crowley Presentation (January 9, 2003)
Admin006198	/CrowleyAdmin006244	Jerome Shesstack, Esquire in the Matter of Coram Healthcare - Chapter 11 (November 14, 2003) (Exhibit 27)
Admin 006382	CrowleyAdmin 006419	Adams 2/6/03 Agenda, Coram Key Dates, Summary of Capital Expenditures, and presentation (February 6, 2003)
.EYKVN 006697	CROWLEYKVN 006750	1/27/03 Crowley Presentation (January 27, 2003)
.EYKVN 006751	CROWLEYKVN 006801	1/9/03 Crowley Presentation (January 9, 2003)
.EYKVN 006802	CROWLEYKVN 006849	10/7/02 Crowley Presentation (October 7, 2002)
.EYKVN 006903	CROWLEYKVN 006946	3/25/02 Crowley Presentation (March 25, 2002)
.EYKVN 006998	CROWLEYKVN 007112	Presentation "Turnaround at Coram Healthcare 1999-2001"
.EYKVN 007113	CROWLEYKVN 007175	Letter to Adams from Crowley with financial report for week ending 8/9/02 and addendum (August 12, 2002)
.EYKVN 007267	CROWLEYKVN 007268	Letter to Adams from Crowley with financial report for week ending 8/2/02 and month of June (August 5, 2002)
.EYKVN 007279	CROWLEYKVN 007288	Letter to Adams from Crowley with financial report for week ending 7/12/02 (July 15, 2002)
.EYKVN 007321	CROWLEYKVN 007329	Letter to Adams from Crowley with financial report for week ending 6/21/02 (June 24, 2002)
.EYKVN 007366	CROWLEYKVN 007374	Letter to Adams from Crowley with financial reports (June 20, 2002)
.EYKVN 007375	CROWLEYKVN 007414	Letter to Adams from Crowley with performance indicators late '99 - Apr. '02 (June 14, 2002)
.EYKVN 007430	CROWLEYKVN 007437	Letter to Adams from Crowley with May 02 financial report (June 3, 2002)
.EYKVN 007444	CROWLEYKVN 007454	Letter to Adams from Crowley with financials and Daily Cash Report (May 30, 2002)
.EYKVN 007455	CROWLEYKVN 007466	Letter to Adams from Crowley with Daily Cash Report (May 14, 2002)
.EYKVN 007487	CROWLEYKVN 007490	Letter to Adams from Crowley with financial reports including charts (May 13, 2002)
.EYKVN 007491	CROWLEYKVN 007500	Letter to Adams from Crowley with financial report (May 6, 2002)
.EYKVN 007508	CROWLEYKVN 007516	Letter to Adams from Crowley with financial report (April 29, 2002)
.EYKVN 007522	CROWLEYKVN 007529	Letter to Adams from Crowley with financial report (April 24, 2002)
.EYKVN 007538	CROWLEYKVN 007537	Letter to Adams from Crowley with financial report (April 22, 2002)
.EYKVN 007637	CROWLEYKVN 007544	Letter to Adams from Crowley with recent letters from Crowley to the Board of Directors attached (March 11, 2002)
.EYKVN 007847	CROWLEYKVN 007653	Letter to Adams from Crowley with financial report (March 31, 2003)
.EYKVN 007944	CROWLEYKVN 007952	Letter to Adams from Crowley with financial report (February 17, 2003)
.EYKVN 007953	CROWLEYKVN 007957	Letter to Adams from Crowley with financial report (February 3, 2003)
.EYKVN 007977	CROWLEYKVN 007991	Letter to Adams from Crowley with financial report (January 13, 2003)
.EYKVN 008009	CROWLEYKVN 008022	Letter to Adams from Crowley with financial reports (December 23, 2002)
.EYKVN 008039	CROWLEYKVN 008042	Letter to Adams from Crowley with financial statement and Health Care Daily report (December 4, 2002)
.EYKVN 008045	CROWLEYKVN 008052	Letter to Adams from Crowley with financial report (December 2, 2002)
.EYKVN 008090	CROWLEYKVN 008099	Letter to Adams from Crowley with financial report and press release (November 4, 2002)
.EYKVN 008100	CROWLEYKVN 008100	Letter to Adams from Crowley with financial statements (October 30, 2002)
.EYKVN 008109	CROWLEYKVN 008117	Letter to Adams from Crowley with financial report (October 21, 2002)

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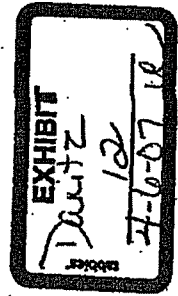
## Exhibit 3

## Selected Reorganization Expenses\*

Professional	Time Period	Representing	Amount Paid	Comment
Alhaimar & Gray	February 1, 2001 - March 31, 2002	Equity Committee	\$ 2,263,027.73	Represents fees accrued and expenses incurred from first complete billing period beginning after first failed Plan. Fees accrued and expenses incurred in January, 2001 to be added. Trustee reserves the right to seek additional damages based on fees accrued and expenses incurred from October 1, 2000 through December 31, 2000 as a result of the conflict.
Chanin Capital Partners, LLC Chapter 11 Trustee, Alvin M. Adams	January 1, 2001 - March 7, 2002 March 7, 2002 - November 30, 2004	Debtors-In-Possession Trustee	\$ 1,070,280.00 \$ 828,427.02	Represents fees accrued and expenses incurred from first complete billing period beginning after first failed Plan. Fees accrued and expenses incurred in January, 2001 to be added. Trustee reserves the right to seek additional damages based on fees accrued and expenses incurred from October 1, 2000 through December 31, 2000 as a result of the conflict.
Deloitte & Touche LLP	November 8, 2000 - November 30, 2004	Equity Committee	\$ 4,309,431.59	
Ernst & Young LLP	December 22, 2000 - July 31, 2004	Debtors-In-Possession/Trustee	\$ 3,695,111.00	
Ewing Barnes & Co.	October 1, 2002 - July 31, 2004	Trustee	\$ 718,038.02	
Golden Associates, L.L.C.	February 28, 2001 - December 31, 2001	Debtors-In-Possession	\$ 1,718,891.14	
Jennet & Block	March 16, 2002 - November 30, 2004	Equity Committee	\$ 6,842,003.32	
Kasowitz, Benson, Torres, & Freedman, LLP	January 1, 2001 - March 6, 2002	Debtors-In-Possession	\$ 1,915,919.42	A substantial portion of the fees accrued and expenses incurred prior to January 1, 2001 directly result from the conflict. The Trustee reserves the right to seek additional damages based on such fees and expenses.
Kramer Levin Nathans & Frankel LLP	March 23, 2001 - August 28, 2002	Debtors-In-Possession	\$ 757,893.78	
Official Committee of Equity Security Holders		Equity Committee	\$ 169,197.23	
Pachulski, Stang, Ziehl, Young & Jones, P.C.	January 1, 2001 - August 31, 2002	Debtors-In-Possession	\$ 412,683.89	A portion of the fees accrued and expenses incurred prior to January 1, 2001 may directly result from the conflict. The Trustee reserves the right to seek additional damages based on such fees and expenses.
Richards, Layton & Finger, P.A.	January 1, 2001 - November 30, 2004	Debtors-In-Possession	\$ 169,423.62	A portion of the fees accrued and expenses incurred prior to January 1, 2001 may directly result from the conflict. The Trustee reserves the right to seek damages based on such fees and expenses.
Said Ewing LLP	March 1, 2001 - November 30, 2004	Equity Committee	\$ 517,640.90	Represents fees accrued and expenses incurred from first complete billing period beginning after first failed Plan. Fees accrued and expenses incurred in January, 2001 to be added. Trustee reserves the right to seek additional damages based on fees accrued and expenses incurred from October 1, 2000 through December 31, 2000 as a result of the conflict.
Schneider Harrison Siegel & Lewis LLP	March 8, 2002 - December 1, 2004	Trustee	\$ 7,881,658.24	Excludes (i) \$229,647 for regulatory matters (non-Sarkis), (ii) \$238,454 for the PWC litigation, (iii) \$109,327.50 for general litigation matters, (iv) \$223,054 for tax matters, and (v) \$329,833.50 for R.N.V. Trustee reserves the right to add back some or all of the above fees to the extent attributable to the protracted bankruptcy.
SSG Capital Advisors, L.P.	October 1, 2002 - July 31, 2004	Trustee	\$ 908,155.65	
UBS Securities LLC	April 1, 2001 - October 2, 2003	Creditors Committee	\$ 450,000.00	
Wachtell, Lipton, Rosen & Katz	January 1, 2001 - December 1, 2004	Creditors Committee	\$ 618,875.43	A portion of the fees accrued and expenses incurred prior to January 1, 2001 may directly result from the conflict. The Trustee reserves the right to seek additional damages based on such fees and expenses.
Wiel & Partners LLP	March 7, 2002 - November 30, 2004	Trustee	\$ 850,668.31	
Young Conaway Smoot & Taylor LLP	October 28, 2004 - December 1, 2004	Trustee	\$ 35,032.57	
		TOTAL:	\$ 38,458,946.13	

\*This chart omits all fees and expenses of professionals employed under 11 U.S.C. 327(e). The Trustee reserves the right to include fees accrued and expenses incurred by all professionals, including 327(e) professionals, for purposes of bankruptcy administration/compliance (i.e., Reed Smith, Michael J. Kowalski, Michael J. Kowalski & Assoc., Epstein Becker & Green, P.C., and Gardner Carton & Douglas).

\*Subject to change. Nothing herein shall be construed as a waiver of the Trustee's right to assert any or all of the above, or other, damages in connection with the R-N-V litigation or any other actions.



**Exhibit 4****Coram Healthcare Corporation****Working Capital Reduction Attributed to the Sale of Coram Prescription Services<sup>1</sup>**

	(a)	(b)	(c) = (a)*(b)	(d)	(e) = (d)*(c)	(f) = (c)-(e)
Book Value of CPS Assets	\$	24,003 <sup>2</sup>				
Historical Ratio of (Inventory + AR) / Total Tangible Assets		60% <sup>3</sup>				
Estimated Value of Inventory and AR Attributed to the Sale of CPS			14,283			
Historical Ratio of AP/(Inventory + AR)				32% <sup>3</sup>		
Estimated Value of AP Attributed to the Sale of CPS				4,589		
<b>Working Capital reduction resulting from the sale of CPS</b>	<b>\$</b>	<b>9,694</b>				

*(Dollars in 000's)***Notes and Sources:**

<sup>1</sup> On July 31, 2000, the company completed the sale of Coram Prescription Services ("CPS") to Curascript Pharmacy Services, Inc. and Curascript PBM Services, Inc.; Coram 2001 10-K, p. 3.

<sup>2</sup> Book value of CPS assets as of December 31, 1999 was \$24,003,000; Coram 2000 10-K, p. F-30.

<sup>3</sup> AR = Accounts Receivable; AP = Accounts Payable. Historical ratios are averaged over the five-year period prior to the sale of CPS (1995-1999), per Coram 1996-2000 10-Ks.

**Exhibit 5**  
**Coram Healthcare Corporation**  
**Loss in Coram Value Resulting from Protracted Bankruptcy**  
**As of Year-End 2004**

<i>(Dollars in 000's)</i>	<u>Actual Exit</u>	<u>Exit Dec-2000</u>
<i>As of Year-End</i>	<b>2003</b>	<b>2000</b>
Cash Flow From Operations (as reported)	\$ 28,960 <sup>1</sup>	\$ 44,144 <sup>2</sup>
Adjustment for Sale of CPS in 2000		(9,694) <sup>3</sup>
Adjustment to Match Depreciation to Capital Expenditures	978 <sup>4</sup>	(15,296) <sup>5</sup>
Normalized Capital Expenditures	(7,931) <sup>6</sup>	(7,931) <sup>6</sup>
Interest Expense Add Back	1,015 <sup>7</sup>	16,073 <sup>8</sup>
Normalized Free Cash Flow	\$ 23,022	\$ 27,295
<i>As of Year-End</i>	<b>2005</b>	<b>2005</b>
Expected Terminal Free Cash Flow (C)	\$ 24,591 <sup>9</sup>	\$ 34,440 <sup>10</sup>
Expected Inflation	2.85% <sup>11</sup>	2.85% <sup>11</sup>
Capitalization Factor (1/(r-g))	10.2 <sup>12</sup>	10.2 <sup>12</sup>
<i>As of Year-End</i>	<b>2004</b>	<b>2004</b>
Coram Value (C/(r-g))	\$ 251,384	\$ 352,078
<b>Value Lost (Damages) as a Result of Protracted Bankruptcy</b>	<b>\$100,694</b>	

**Notes and Sources:**

- <sup>1</sup> Cash flow from operations before bankruptcy-related expenses reported for 2003 from Coram 2003 10-K, F-6.
- <sup>2</sup> Cash flow from operations before bankruptcy-related expenses reported for 2000 from Coram 2001 10-K, F-6.
- <sup>3</sup> See Exhibit 4 for derivation and sources.
- <sup>4</sup> Depreciation expense add-back is normalized by adjusting the actual add-back so that depreciation is equal to normalized capital expenditures. The depreciation add-back is as reported for 2003 per Coram 2003 10-K, F-6.
- <sup>5</sup> Depreciation expense add-back is normalized by adjusting the actual add-back so that depreciation is equal to normalized capital expenditures. The depreciation add-back is for 2000 per Coram 2001 10-K, F-6.
- <sup>6</sup> Capital expenditures are normalized using the forecast average level of capital expenditures from 2001 to 2004 per management's October 1999 forecast; EC 08744.
- <sup>7</sup> Interest expense net of tax at 40%. Coram 2003 10-K, F-49.
- <sup>8</sup> Interest expense net of tax at 40%. Coram 2001 10-K, F-39.
- <sup>9</sup> 2003 cash flows are invested for 2 years in 5-year maturity US treasuries up to the end of 2005, yielding 3.35 percent, Merrill Lynch Index, 5-year yield to maturity of US treasuries, Bloomberg LP, 1/2/04.
- <sup>10</sup> 2000 cash flows are invested for 5 years in 5-year US treasuries up to the end of 2005, yielding 4.76 percent, Merrill Lynch Index, 5-year yield to maturity of US treasuries, Bloomberg LP, 1/2/01.
- <sup>11</sup> Expected inflation rate calculated as the difference between the nominal rate on 20-year US treasuries (5.32 percent) and the high-yield rate on Treasury Inflation Protected Securities (TIPS) (2.47 percent) at 7/27/04. Merrill Lynch Index, 20-year yield to maturity of US treasuries, Bloomberg LP; Treasury Security Auction Results, Department of the Treasury, Bureau of the Public Debt, Washington DC, 7/27/04.
- <sup>12</sup> Capitalization factor calculated as one (1) divided by CAPM minus expected inflation at 12/01/04. CAPM calculation shown in Exhibit 6.

**Exhibit 6**  
**Coram Healthcare Corporation**  
**CAPM Based On Peer Index<sup>1</sup>**  
**December 3, 2001 - December 1, 2004**

Risk-Free Rate <sup>2</sup>	5.03%
Long-Horizon Equity Risk Premium --ERP <sup>3</sup>	7.2%
Beta <sub>(levered)</sub> <sup>4</sup>	0.60
$B_{(unlevered)} = B_{(levered)} / (1 + (((1-t) \times \text{Debt})/\text{Equity}))$	0.50
Debt / Value -- (D/V) <sup>5</sup>	24.62%
Equity / Value -- (E/V) <sup>5</sup>	75.38%
Tax Rate	40.00%
Micro-Cap Adj. <sup>3</sup>	4.02%
$R_e = R_f + B_{(unlevered)} \times (ERP) + \text{Micro-Cap Adj.}$	12.63%

**Notes and Sources:**

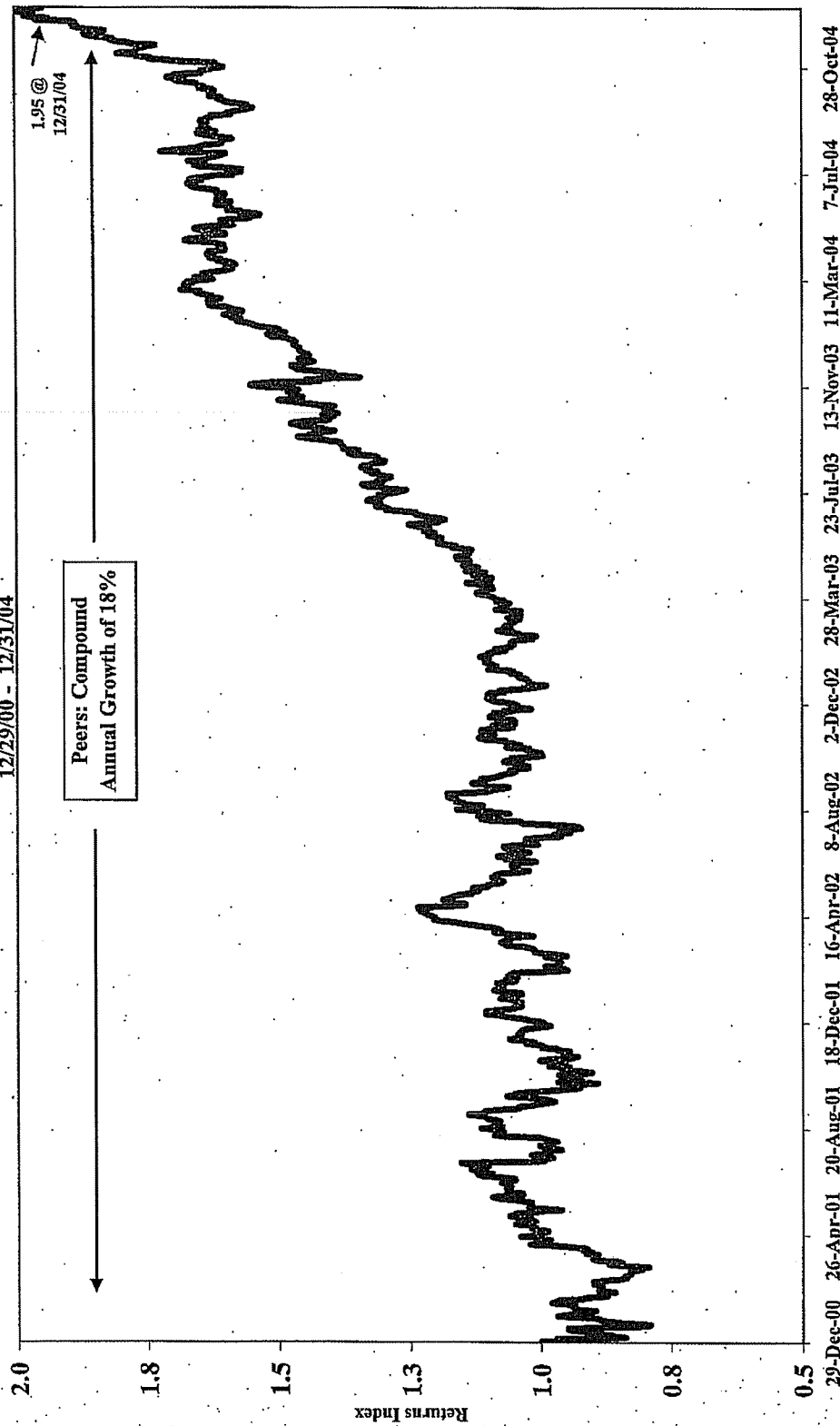
- <sup>1</sup> Peer index consists of Apria Healthcare Group, Gentiva Health Services Inc., American Homepatient Inc., and Option Care, Inc.
- <sup>2</sup> Merrill Lynch Index, 30-year yield to maturity of US Treasuries at 12/1/04, Bloomberg LP.
- <sup>3</sup> Ibbotson Associates SBBI Valuation Edition 2005 Yearbook, Appendix C, table C-1. The long-horizon expected equity risk premium and micro-cap size premium are based on the differences of historical arithmetic mean returns from 1926 - 2004 using the S&P 500 as the market benchmark, pp.70-71, 127-37.
- <sup>4</sup> Beta taken from the regression of peer index daily total returns against the S&P 500 total return (December 3, 2001 - December 1, 2004). Data gathered from Factset.
- <sup>5</sup> Share price data taken from Factset. Debt and shares outstanding taken from Apria Healthcare Group 2004 10-K, American Homepatient Inc. 2004 10-K, Option Care, Inc. 2004 10-K, and Gentiva 2005 10-K (its fiscal year end is 1/2/05).

**Exhibit 7**

**Coram Healthcare Corp.**

**Market Cap-Weighted Returns Growth**

12/29/00 - 12/31/04



Notes and Sources: Peers include Gentiva Health Services, Option Care, American HomePatient, and Apria Healthcare Group. Returns data obtained from FactSet Research Systems, Inc. and peers obtained from Coram 8/5/99 SEC Form DEF-14A.



**Exhibit 7A**  
**Coram Healthcare Corp.**  
**Market Capitalization Data**  
**12/29/2000 - 12/31/2004**

	Market Capitalization				Market Cap Weight Calculation				Using Total Return From FacSet				Market Cap Weighted Total Return				Index @ 12/29/00
	AHG	AHOM	OPTN	GTIV	AHG	AHOM	OPTN	GTIV	AHG	AHOM	OPTN	GTIV	AHG	AHOM	OPTN	GTIV	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	
	(in \$ millions)				(a) / sum (a:d)	(b) / sum (f:d)	(c) / sum (g:d)	(d) / sum (h:d)	(i)	(j)	(k)	(l)	(m) * (i)	(n) * (j)	(o) * (k)	(p) * (l)	(q)
																	(q) <sub>t</sub> / (q) <sub>t-1</sub>
29-Dec-00	1,578.77	3.49	75.84	83.68	90.64%	0.20%	4.33%	4.80%	0.99	1.22	1.03	0.98	90.1%	0.2%	4.5%	4.7%	99.5%
3-Jan-01	1,430.47	4.60	72.81	82.51	90.00%	0.25%	4.53%	5.16%	0.91	1.32	0.96	0.99	82.1%	0.4%	4.4%	5.1%	91.9%
3-Jun-01	1,525.70	5.55	72.81	86.42	90.25%	0.33%	4.31%	5.11%	1.06	1.21	1.00	1.05	95.7%	0.4%	4.3%	5.4%	105.7%
4-Jun-01	1,286.90	8.42	72.05	84.46	88.64%	0.58%	4.90%	5.82%	0.84	1.32	0.99	0.98	74.8%	0.9%	4.9%	5.7%	86.2%
5-Jun-01	1,326.70	8.09	72.05	83.29	89.03%	0.54%	4.84%	5.59%	1.03	0.96	1.00	0.99	91.8%	0.5%	4.8%	5.5%	102.7%
8-Jun-01	1,336.65	7.93	71.67	82.51	89.18%	0.53%	4.78%	5.48%	1.01	0.98	0.99	0.99	89.9%	0.5%	4.8%	5.5%	100.6%
9-Jun-01	1,376.45	8.42	72.43	84.46	89.28%	0.55%	4.70%	5.48%	1.03	1.06	1.01	1.02	91.9%	0.4%	4.7%	5.6%	102.9%
10-Jun-01	1,412.94	7.43	72.05	85.63	89.54%	0.40%	4.57%	5.43%	1.02	0.87	0.99	1.03	91.8%	0.3%	4.4%	5.6%	102.4%
11-Jun-01	1,446.10	6.44	71.67	87.98	89.70%	0.40%	4.55%	5.45%	1.02	1.00	0.98	1.00	91.8%	0.4%	4.2%	5.3%	101.7%
12-Jun-01	1,475.95	6.44	70.16	87.59	89.95%	0.39%	4.28%	5.34%	1.02	1.00	0.99	1.00	89.9%	0.3%	4.2%	5.3%	100.1%
16-Jun-01	1,475.95	6.94	69.78	89.15	89.90%	0.42%	4.29%	5.43%	1.00	1.08	0.99	1.02	89.9%	0.4%	5.3%	6.3%	87.4%
17-Jun-01	1,200.36	5.95	72.81	90.72	88.15%	0.42%	5.09%	6.34%	0.85	0.86	1.04	1.02	75.3%	0.8%	5.2%	6.0%	95.8%
18-Jun-01	1,197.35	7.93	72.05	90.72	87.52%	0.58%	5.27%	6.63%	0.95	1.33	0.99	1.00	83.1%	0.8%	5.4%	6.3%	99.6%
19-Jun-01	1,194.03	7.93	72.81	88.37	87.59%	0.58%	5.34%	6.48%	1.00	1.00	1.01	0.97	87.4%	0.6%	5.1%	6.3%	106.0%
22-Jun-01	1,273.63	7.14	73.19	89.94	88.21%	0.49%	5.07%	6.23%	1.07	0.90	1.01	1.02	94.1%	0.6%	5.0%	5.9%	104.2%
23-Jun-01	1,333.33	7.93	74.33	89.15	88.61%	0.53%	4.90%	5.92%	1.05	1.11	1.02	1.00	92.8%	0.6%	5.1%	5.9%	101.5%
24-Jun-01	1,353.23	8.42	75.84	89.54	88.62%	0.53%	4.97%	5.90%	1.00	0.88	1.06	1.01	88.4%	0.6%	5.2%	6.0%	100.3%
25-Jun-01	1,353.23	7.43	80.02	90.33	88.39%	0.49%	5.23%	5.86%	1.01	1.00	1.00	1.00	89.6%	0.5%	5.2%	5.9%	101.1%
26-Jun-01	1,369.82	7.43	80.02	90.72	88.49%	0.48%	5.17%	5.86%	1.01	1.05	1.00	1.03	96.7%	0.5%	4.8%	5.8%	107.7%
29-Jun-01	1,485.90	7.77	79.64	93.85	89.13%	0.47%	4.78%	5.63%	0.98	1.08	1.00	1.00	91.5%	0.5%	4.8%	5.7%	98.5%
30-Jun-01	1,430.18	6.94	79.64	93.85	89.00%	0.48%	4.80%	5.71%	0.98	1.02	0.99	1.00	86.9%	0.5%	5.0%	5.8%	98.1%
31-Jun-01	1,430.18	7.93	73.57	101.28	88.67%	0.43%	4.94%	5.83%	0.98	0.88	1.01	1.00	85.8%	0.6%	4.9%	6.5%	97.7%
1-Feb-01	1,399.85	7.93	78.12	97.76	88.32%	0.50%	4.96%	6.21%	0.97	1.14	0.98	1.04	85.6%	0.5%	5.3%	6.6%	97.9%
2-Feb-01	1,353.23	7.43	79.64	99.71	87.87%	0.48%	5.17%	6.47%	0.94	0.94	1.02	1.02	91.5%	0.4%	5.0%	6.4%	103.3%
5-Feb-01	1,401.65	6.94	79.64	100.40	88.25%	0.44%	5.01%	6.31%	1.04	0.93	1.00	1.01	89.2%	0.6%	4.9%	6.3%	101.0%
6-Feb-01	1,417.98	8.23	79.26	100.49	88.29%	0.51%	4.96%	6.26%	1.01	1.19	1.00	1.00	89.2%	0.5%	4.2%	6.3%	100.5%
7-Feb-01	1,430.18	7.93	73.57	101.28	88.67%	0.49%	4.50%	6.28%	1.01	0.96	0.93	1.01	88.4%	0.5%	5.1%	6.2%	100.4%
8-Feb-01	1,434.96	7.14	78.12	100.49	88.54%	0.44%	4.82%	6.20%	1.00	0.90	1.06	0.99	88.8%	0.4%	4.5%	6.4%	99.1%
9-Feb-01	1,422.22	6.94	75.46	101.67	88.54%	0.43%	4.70%	6.33%	0.99	0.97	0.97	1.01	87.8%	0.4%	4.5%	6.4%	99.1%
12-Feb-01	1,496.52	7.93	75.09	103.23	88.93%	0.47%	4.46%	6.13%	1.05	1.14	0.99	1.02	93.6%	0.5%	4.4%	6.2%	104.8%
13-Feb-01	1,478.47	6.52	74.33	102.88	88.57%	0.39%	4.49%	6.58%	0.99	0.82	0.99	1.06	87.5%	0.3%	4.4%	7.0%	99.2%
14-Feb-01	1,466.80	6.68	75.09	106.36	88.63%	0.40%	4.50%	6.43%	0.99	1.02	1.01	0.97	87.9%	0.4%	4.6%	6.2%	99.2%
15-Feb-01	1,396.75	6.34	75.84	105.97	88.13%	0.40%	4.79%	6.69%	0.95	0.95	1.01	1.00	83.9%	0.4%	4.8%	6.7%	98.8%
16-Feb-01	1,380.30	5.95	74.33	105.58	88.13%	0.38%	4.75%	6.74%	0.99	0.94	0.98	1.00	87.1%	0.4%	4.7%	6.7%	98.8%
20-Feb-01	1,320.25	5.95	76.60	105.58	87.44%	0.40%	5.11%	7.05%	0.95	1.00	1.03	1.00	83.0%	0.4%	5.3%	7.0%	95.7%
21-Feb-01	1,324.05	5.95	78.12	104.40	87.54%	0.39%	5.16%	6.90%	1.01	1.00	1.02	1.04	88.5%	0.4%	5.3%	6.8%	100.2%
22-Feb-01	1,308.13	4.96	79.64	108.70	87.13%	0.33%	5.30%	7.28%	0.99	0.83	1.02	1.04	86.1%	0.4%	5.4%	7.5%	99.3%
23-Feb-01	1,278.94	5.55	80.02	107.14	86.91%	0.38%	5.44%	7.28%	0.98	1.12	1.00	1.04	85.0%	0.4%	5.5%	7.2%	98.0%
26-Feb-01	1,329.35	4.96	80.02	111.44	87.13%	0.32%	5.24%	7.30%	1.04	0.89	1.00	1.04	90.6%	0.3%	5.2%	7.6%	103.7%
27-Feb-01	1,321.39	4.96	82.67	112.61	86.84%	0.33%	5.43%	7.40%	0.99	1.00	1.03	1.01	86.3%	0.3%	5.6%	7.5%	99.7%
28-Feb-01	1,306.00	8.09	81.15	118.87	86.26%	0.35%	5.30%	7.85%	0.99	1.63	0.98	1.06	85.3%	0.3%	5.3%	8.3%	99.7%
1-Mar-01	1,298.04	6.44	82.67	121.17	85.94%	0.43%	5.47%	8.16%	0.99	0.80	1.02	1.04	85.4%	0.3%	5.6%	8.2%	99.8%
2-Mar-01	1,300.17	6.66	83.43	123.95	85.86%	0.44%	5.51%	8.19%	1.01	1.01	1.01	1.01	87.8%	0.3%	5.1%	8.2%	101.5%
5-Mar-01	1,324.05	5.45	81.15	123.13	86.21%	0.35%	5.28%	8.15%	1.02	0.82	0.97	1.01	87.8%	0.3%	5.1%	8.2%	101.5%
6-Mar-01	1,326.70	5.45	81.53	123.17	86.33%	0.35%	5.31%	8.01%	1.00	1.00	1.00	0.98	86.5%	0.4%	5.3%	7.9%	100.1%
7-Mar-01	1,326.70	5.45	81.91	123.17	86.30%	0.35%	5.33%	8.01%	1.00	1.00	1.00	1.00	86.3%	0.4%	5.4%	8.0%	100.0%

**Exhibit 7A**  
**Coram Healthcare Corp.**  
**Market Capitalization Data**  
**12/29/2000 - 12/31/2004**

Market Capitalization				Market Cap Weight Calculation				Using Total Return From FeedSet				Market Cap Weighted Total Return			
AHG	AHOM	OPTN	GTIV	AHG	AHOM	OPTN	GTIV	AHG	AHOM	OPTN	GTIV	AHG	AHOM	OPTN	GTIV
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
(in \$ millions)				(a) / sum (a : d)	(b) / sum (a : d)	(c) / sum (a : d)	(d) / sum (a : d)	(i)	(j)	(k)	(l)	(m) * (i)	(n) * (j)	(o) * (k)	sum (m : p)
8-Mar-01	1,271.51	5.45	83.43	35.80%	0.37%	5.63%	8.21%	0.96	1.00	1.02	0.99	82.2%	0.4%	5.7%	8.1%
9-Mar-01	1,241.79	5.45	86.46	85.72%	0.38%	5.97%	7.94%	0.98	1.00	1.04	0.95	83.7%	0.4%	6.2%	7.5%
12-Mar-01	1,224.81	4.96	84.95	83.82%	0.35%	5.95%	7.88%	0.99	0.91	0.98	0.98	84.6%	0.3%	5.8%	7.2%
13-Mar-01	1,220.03	4.76	97.38	85.10%	0.33%	6.77%	7.80%	1.00	0.96	1.14	0.99	84.6%	0.3%	7.7%	7.8%
14-Mar-01	1,206.77	4.46	96.32	85.07%	0.31%	6.79%	7.83%	0.99	0.94	0.99	0.99	84.1%	0.3%	6.7%	7.8%
15-Mar-01	1,196.68	3.96	98.60	84.67%	0.28%	6.98%	8.08%	0.99	0.89	1.02	1.03	84.0%	0.2%	7.1%	8.3%
16-Mar-01	1,171.74	7.93	112.25	83.49%	0.56%	7.99%	8.02%	0.98	2.00	1.14	0.99	81.7%	1.1%	9.1%	7.9%
19-Mar-01	1,173.34	4.96	113.28	83.37%	0.37%	8.15%	8.09%	1.00	0.63	1.03	1.01	83.5%	0.2%	8.4%	8.2%
19-Mar-01	1,173.34	4.96	113.28	83.37%	0.37%	8.15%	8.09%	1.00	0.63	1.03	1.01	83.5%	0.2%	8.4%	8.2%
20-Mar-01	1,141.49	4.60	109.97	83.38%	0.34%	8.03%	8.23%	0.97	0.93	0.95	0.99	81.1%	0.3%	7.7%	8.2%
20-Mar-01	1,180.76	4.46	102.39	84.26%	0.32%	7.31%	8.12%	1.03	0.97	0.93	1.01	87.2%	0.3%	6.8%	8.2%
21-Mar-01	1,180.76	4.46	102.39	84.26%	0.32%	7.31%	8.12%	1.03	0.97	0.93	1.01	87.2%	0.3%	6.8%	8.2%
22-Mar-01	1,127.69	2.97	101.63	83.75%	0.22%	7.55%	8.48%	0.96	0.67	0.94	1.00	80.0%	0.1%	7.5%	8.5%
23-Mar-01	1,199.34	3.47	105.42	84.09%	0.24%	7.39%	8.28%	1.06	1.17	1.04	1.03	89.4%	0.3%	7.7%	8.6%
23-Mar-01	1,199.34	3.47	105.42	84.09%	0.24%	7.39%	8.28%	1.06	1.17	1.04	1.03	89.4%	0.3%	7.7%	8.6%
26-Mar-01	1,241.26	3.96	111.49	88.07%	0.27%	7.56%	8.00%	1.03	1.14	1.06	1.01	87.1%	0.3%	8.0%	8.1%
27-Mar-01	1,198.28	3.47	110.73	83.72%	0.24%	7.74%	8.30%	0.97	0.83	0.99	1.00	80.8%	0.2%	7.7%	8.3%
27-Mar-01	1,198.28	3.47	110.73	83.72%	0.24%	7.74%	8.30%	0.97	0.83	0.99	1.00	80.8%	0.2%	7.7%	8.3%
28-Mar-01	1,213.13	3.49	106.18	84.17%	0.24%	7.37%	8.22%	1.01	0.91	0.96	1.00	85.2%	0.2%	7.1%	8.2%
28-Mar-01	1,213.13	3.49	106.18	84.17%	0.24%	7.37%	8.22%	1.01	0.91	0.96	1.00	85.2%	0.2%	7.1%	8.2%
29-Mar-01	1,270.98	3.49	117.56	84.65%	0.23%	7.78%	7.82%	1.05	1.00	1.11	1.00	88.2%	0.2%	8.6%	7.8%
29-Mar-01	1,270.98	3.49	117.56	84.65%	0.23%	7.78%	7.82%	1.05	1.00	1.11	1.00	88.2%	0.2%	8.6%	7.8%
30-Mar-01	1,383.18	5.95	115.28	83.92%	0.39%	7.87%	8.32%	1.01	1.70	0.98	1.01	85.0%	0.7%	7.4%	7.9%
30-Mar-01	1,383.18	5.95	115.28	83.92%	0.39%	7.87%	8.32%	1.01	1.70	0.98	1.01	85.0%	0.7%	7.4%	7.9%
2-Apr-01	1,270.98	3.96	119.07	83.97%	0.26%	7.57%	7.50%	0.99	0.67	1.03	1.00	83.2%	0.2%	8.1%	7.9%
3-Apr-01	1,273.63	6.44	114.52	84.26%	0.43%	7.88%	7.74%	1.00	1.63	0.96	0.98	84.4%	0.7%	7.3%	7.6%
3-Apr-01	1,273.63	6.44	114.52	84.26%	0.43%	7.88%	7.74%	1.00	1.63	0.96	0.98	84.4%	0.7%	7.3%	7.6%
4-Apr-01	1,272.04	5.55	109.22	84.59%	0.37%	7.26%	7.78%	1.00	0.86	0.95	1.00	84.5%	0.3%	6.9%	7.8%
4-Apr-01	1,272.04	5.55	109.22	84.59%	0.37%	7.26%	7.78%	1.00	0.86	0.95	1.00	84.5%	0.3%	6.9%	7.8%
5-Apr-01	1,307.60	4.12	112.23	84.77%	0.27%	7.38%	7.68%	1.03	0.74	1.03	1.01	87.1%	0.2%	7.5%	7.8%
5-Apr-01	1,307.60	4.12	112.23	84.77%	0.27%	7.38%	7.68%	1.03	0.74	1.03	1.01	87.1%	0.2%	7.5%	7.8%
6-Apr-01	1,291.14	4.44	109.97	84.90%	0.29%	7.24%	7.51%	0.99	1.08	0.98	0.96	83.0%	0.3%	7.1%	7.2%
6-Apr-01	1,291.14	4.44	109.97	84.90%	0.29%	7.24%	7.51%	0.99	1.08	0.98	0.96	83.0%	0.3%	7.1%	7.2%
9-Apr-01	1,320.33	6.34	109.09	85.14%	0.41%	7.04%	7.41%	1.02	1.43	0.99	1.01	87.1%	0.6%	7.0%	7.5%
9-Apr-01	1,320.33	6.34	109.09	85.14%	0.41%	7.04%	7.41%	1.02	1.43	0.99	1.01	87.1%	0.6%	7.0%	7.5%
10-Apr-01	1,306.00	5.55	109.34	83.09%	0.36%	7.12%	7.43%	0.99	0.88	1.00	0.99	84.2%	0.3%	7.1%	7.4%
10-Apr-01	1,306.00	5.55	109.34	83.09%	0.36%	7.12%	7.43%	0.99	0.88	1.00	0.99	84.2%	0.3%	7.1%	7.4%
11-Apr-01	1,313.96	3.96	111.52	85.03%	0.26%	7.04%	7.48%	1.01	0.71	1.02	1.01	85.0%	0.3%	7.4%	7.6%
11-Apr-01	1,313.96	3.96	111.52	85.03%	0.26%	7.04%	7.48%	1.01	0.71	1.02	1.01	85.0%	0.3%	7.4%	7.6%
12-Apr-01	1,326.17	3.96	135.18	83.75%	0.25%	8.54%	7.46%	1.01	1.00	1.21	1.02	84.5%	0.3%	10.3%	7.6%
12-Apr-01	1,326.17	3.96	135.18	83.75%	0.25%	8.54%	7.46%	1.01	1.00	1.21	1.02	84.5%	0.3%	10.3%	7.6%
16-Apr-01	1,387.73	6.34	130.04	84.51%	0.39%	7.97%	7.13%	1.05	1.60	0.97	0.99	88.4%	0.6%	7.7%	7.1%
16-Apr-01	1,387.73	6.34	130.04	84.51%	0.39%	7.97%	7.13%	1.05	1.60	0.97	0.99	88.4%	0.6%	7.7%	7.1%
17-Apr-01	1,458.84	6.94	133.12	85.10%	0.40%	7.77%	6.73%	1.05	1.09	1.02	0.99	89.5%	0.4%	7.9%	6.6%
17-Apr-01	1,458.84	6.94	133.12	85.10%	0.40%	7.77%	6.73%	1.05	1.09	1.02	0.99	89.5%	0.4%	7.9%	6.6%
18-Apr-01	1,427.53	3.96	136.32	84.64%	0.24%	8.09%	7.03%	0.98	0.37	1.03	1.03	82.8%	0.2%	9.0%	6.7%
18-Apr-01	1,427.53	3.96	136.32	84.64%	0.24%	8.09%	7.03%	0.98	0.37	1.03	1.03	82.8%	0.2%	9.0%	6.7%
19-Apr-01	1,424.34	6.34	133.00	84.82%	0.38%	7.92%	6.88%	1.00	1.60	0.97	0.98	84.0%	0.6%	9.7%	6.6%
19-Apr-01	1,424.34	6.34	133.00	84.82%	0.38%	7.92%	6.88%	1.00	1.60	0.97	0.98	84.0%	0.6%	9.7%	6.6%
20-Apr-01	1,392.50	5.55	131.66	84.50%	0.34%	8.00%	7.10%	0.98	0.88	0.99	1.01	82.7%	0.3%	7.9%	7.2%
20-Apr-01	1,392.50	5.55	131.66	84.50%	0.34%	8.00%	7.10%	0.98	0.88	0.99	1.01	82.7%	0.3%	7.9%	7.2%
23-Apr-01	1,402.06	6.66	139.43	84.20%	0.40%	8.37%	7.03%	1.01	1.20	1.06	1.00	84.4%	0.5%	8.9%	7.0%
23-Apr-01	1,402.06	6.66	139.43	84.20%	0.40%	8.37%	7.03%	1.01	1.20	1.06	1.00	84.4%	0.5%	8.9%	7.0%
24-Apr-01	1,406.30	3.96	143.68	84.16%	0.23%	8.60%	7.00%	1.00	0.60	1.03	1.00	84.8%	0.1%	8.9%	7.0%
24-Apr-01	1,406.30	3.96	143.68	84.16%	0.23%	8.60%	7.00%	1.00	0.60	1.03	1.00	84.8%	0.1%	8.9%	7.0%
25-Apr-01	1,468.82	3.96	149.75	84.44%	0.23%	8.61%	6.73%	1.04	1.00	1.04	1.00	88.2%	0.2%	9.0%	6.7%
25-Apr-01	1,468.82	3.96	149.75	84.44%	0.23%	8.61%	6.73%	1.04	1.00	1.04	1.00	88.2%	0.2%	9.0%	6.7%
26-Apr-01	1,391.97	5.55	155.33	83.57%	0.23%	9.32%	6.81%	0.95	1.40	1.04	0.97	79.2%	0.5%	9.7%	6.6%
26-Apr-01	1,391.97	5.55	155.33	83.57%	0.23%	9.32%	6.81%	0.95	1.40	1.04	0.97	79.2%	0.5%	9.7%	6.6%
27-Apr-01	1,414.26	4.76	157.76	83.59%	0.28%	9.32%	6.83%	1.02	0.86	1.02	1.02	84.9%	0.2%	9.5%	7.0%
27-Apr-01	1,414.26	4.76	157.76	83.59%	0.28%	9.32%	6.83%	1.02	0.86	1.02	1.02	84.9%	0.2%	9.5%	7.0%
30-Apr-01	1,378.18	4.76	154.11	83.51%	0.25%	9.32%	7.08%	0.97	1.00	0.98	1.01	81.2%	0.3%	9.1%	7.1%
30-Apr-01	1,378.18	4.76	154.11	83.51%	0.25%	9.32%	7.08%	0.97	1.00	0.98	1.01	81.2%	0.3%	9.1%	7.1%
2-May-01	1,422.75	5.55	143.80	84.26%	0.33%	8.52%	6.89%	1.03	1.30	0.95	1.00	85.1%	0.2%	8.5%	6.9%
2-May-01	1,422.75	5.55	143.80	84.26%	0.33%	8.52%	6.89%	1.03	1.30	0.95	1.00	85.1%	0.2%	8.5%	6.9%
3-May-01	1,435.49	4.76	144.04	84.38%	0.28%	8.47%	6.88%	1.01	0.86	1.00	1.01	82.7%	0.4%	9.2%	6.9%
3-May-01	1,435.49	4.76	144.04	84.38%	0.28%	8.47%	6.88%	1.01	0.86	1.00	1.01	82.7%	0.4%	9.2%	6.9%
7-May-01	1,425.94	5.39	150.47	83.96%	0.32%	8.86%	6.84%	1.01	0.94	1.01	0.99	84.6%	0.3%	8.9%	6.8%
7-May-01	1,425.94	5.39	150.47	83.96%	0.32%	8.86%	6.84%	1.01	0.94	1.01	0.99	84.6%	0.3%	8.9%	6.8%
8-May-01	1,477.94	5.39	150.96	84.39%	0.31%	8.62%	6.69%	1.04	1.00	1.00	1.01	87.5%	0.3%	8.6%	6.7%
8-May-01	1,477.94	5.39	150.96	84.39%	0.31%	8.62%	6.69%	1.04	1.00	1.00	1.01	87.5%	0.3%	8.6%	6.7%
9-May-01	1,466.80	5.71	151.93	84.29%	0.33%	8.73%	6.58%	0.99	1.06	1.01	0.99	83.7%	0.3%	8.8%	6.6%
9-May-01	1,466.80	5.71	151.93	84.29%	0.33%	8.73%	6.58%	0.99	1.06	1.01	0.99	83.7%	0.3%	8.8%	6.6%
10-May-01	1,409.49	5.87	156.66	83.53%	0.35%	9.28%	6.79%	0.96	1.01	1.03	1.01	80.5%	0.4%	9.6%	6.8%
10-May-01	1,409.49	5.87	156.66	83.53%	0.35%	9.28%	6.79%	0.96	1.01	1.03	1.01	80.5%	0.4%	9.6%	6.8%
11-May-01	1,432.31	4.76	156.42	83.78%	0.28%	9.15%	6.94%	1.02	0.81	1.00	1.01	85.1%	0.2%	9.1%	6.8%



**Exhibit 7A**  
**Coram Healthcare Corp.**  
**Market Capitalization Data**  
**12/29/2000 - 12/31/2004**

	Market Capitalization				Market Cap Weight Calculation				Using Total Return From FactSet				Market Cap Weighted Total Return			
	AHG	AHOM	OPTN	GTIV	AHG	AHOM	OPTN	GTIV	AHG	AHOM	OPTN	GTIV	AHG	AHOM	OPTN	GTIV
	(a)	(b)	(c)	(d)	(e) / sum (a:d)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
					(a) / sum (a:d)	(b) / sum (a:d)	(c) / sum (a:d)	(d) / sum (a:d)					(q) * (r)	(s) * (t)	(u) * (v)	sum (m:p)
													(w) / (x+y)			
14-May-01	1,427.00	5.55	147.93	116.06	84.11%	0.33%	8.72%	6.84%	1.00	1.17	0.95	1.00	83.8%	0.4%	8.2%	6.8%
15-May-01	1,454.06	5.35	156.78	116.68	83.90%	0.32%	9.05%	6.73%	1.02	1.00	1.06	1.01	85.5%	0.3%	9.6%	6.8%
16-May-01	1,480.09	6.34	158.12	115.93	84.25%	0.36%	8.95%	6.45%	1.02	1.14	1.01	0.98	86.3%	0.4%	9.0%	6.3%
17-May-01	1,475.29	7.61	157.03	115.87	84.02%	0.43%	8.94%	6.60%	0.99	1.20	0.99	1.02	83.2%	0.5%	8.9%	6.7%
18-May-01	1,466.80	7.61	155.93	114.74	84.05%	0.44%	8.94%	6.58%	0.99	1.00	0.99	0.99	83.6%	0.4%	8.9%	6.5%
21-May-01	1,406.30	6.98	158.12	115.81	83.35%	0.41%	9.37%	6.81%	0.96	0.92	1.01	1.01	79.9%	0.4%	9.5%	6.8%
22-May-01	1,393.23	7.93	180.81	114.43	81.70%	0.48%	10.92%	6.91%	0.96	1.14	1.14	0.99	78.6%	0.5%	11.2%	7.3%
23-May-01	1,294.33	7.61	179.48	115.56	81.05%	0.48%	10.96%	7.24%	0.96	0.96	0.99	1.01	77.5%	0.5%	11.4%	7.3%
24-May-01	1,385.07	6.50	186.39	122.00	81.48%	0.38%	10.96%	7.18%	1.07	0.85	1.04	1.06	87.2%	0.3%	11.4%	7.6%
25-May-01	1,377.65	5.87	194.77	119.50	81.14%	0.35%	11.47%	7.04%	0.99	0.90	1.04	0.98	80.7%	0.3%	12.0%	6.9%
29-May-01	1,354.30	4.92	206.90	120.44	80.96%	0.29%	12.27%	7.14%	0.98	0.84	1.06	1.01	78.9%	0.2%	13.0%	7.2%
30-May-01	1,371.93	4.60	201.68	116.74	80.96%	0.27%	11.89%	6.88%	1.01	0.94	0.97	0.97	82.1%	0.3%	11.6%	7.0%
31-May-01	1,358.54	4.76	202.65	121.87	80.49%	0.28%	12.01%	7.22%	0.99	1.03	1.00	1.04	79.6%	0.3%	12.1%	7.5%
1-Jun-01	1,366.50	5.23	206.30	131.26	79.95%	0.31%	12.07%	7.68%	1.01	1.10	1.02	1.08	80.4%	0.3%	12.3%	8.3%
4-Jun-01	1,373.40	6.34	211.15	138.45	79.42%	0.37%	12.21%	8.01%	1.01	1.21	1.02	1.05	79.8%	0.4%	12.5%	8.4%
5-Jun-01	1,428.59	4.76	211.51	145.02	79.81%	0.27%	11.82%	8.10%	1.04	0.75	1.00	1.05	83.0%	0.3%	10.4%	8.5%
6-Jun-01	1,463.62	5.23	199.74	138.52	80.99%	0.29%	11.05%	7.67%	1.02	1.10	0.94	0.96	80.2%	0.2%	11.1%	7.0%
7-Jun-01	1,446.10	4.76	199.14	131.20	81.19%	0.27%	11.49%	7.37%	0.99	0.93	1.00	0.95	77.0%	0.2%	11.3%	7.0%
8-Jun-01	1,379.77	7.77	196.34	125.13	80.73%	0.45%	11.64%	7.26%	0.95	1.61	0.99	0.99	80.6%	0.5%	11.8%	7.2%
11-Jun-01	1,436.55	7.29	194.04	118.87	81.77%	0.43%	11.05%	6.77%	1.00	1.02	1.01	0.99	85.1%	0.4%	10.8%	6.5%
12-Jun-01	1,430.73	7.93	195.98	112.55	81.99%	0.43%	11.15%	6.40%	1.00	1.09	1.01	0.95	82.2%	0.5%	11.3%	6.1%
13-Jun-01	1,440.80	7.61	205.20	110.86	81.54%	0.43%	11.70%	6.32%	0.99	0.96	1.05	0.98	80.9%	0.4%	12.3%	6.2%
14-Jun-01	1,430.18	8.40	205.23	104.29	82.19%	0.48%	11.40%	5.94%	1.01	1.10	0.98	1.01	83.0%	0.5%	11.1%	5.6%
15-Jun-01	1,443.98	8.09	199.74	102.35	82.22%	0.46%	11.45%	5.87%	0.99	0.96	1.00	0.98	81.6%	0.4%	11.4%	5.8%
18-Jun-01	1,433.90	10.62	197.80	107.42	81.89%	0.61%	11.34%	6.16%	1.00	1.31	0.99	1.05	81.6%	0.8%	11.2%	6.5%
19-Jun-01	1,428.59	10.62	197.80	107.42	82.28%	0.81%	10.56%	6.35%	1.01	1.33	0.93	1.03	82.9%	1.1%	9.9%	6.6%
20-Jun-01	1,439.73	14.11	184.82	111.18	82.28%	0.91%	11.85%	6.20%	1.00	1.13	1.07	0.99	82.0%	1.0%	10.9%	6.1%
21-Jun-01	1,445.57	16.01	197.80	109.61	81.72%	0.91%	11.46%	6.01%	0.99	0.94	1.01	0.96	80.7%	0.8%	11.6%	5.8%
22-Jun-01	1,427.53	15.06	200.21	105.11	81.67%	0.86%	11.46%	5.91%	0.99	1.00	0.98	0.97	81.1%	0.9%	11.1%	5.7%
25-Jun-01	1,413.73	15.06	196.10	101.98	81.79%	0.87%	11.36%	5.91%	1.00	0.95	1.00	1.03	81.7%	0.8%	11.3%	6.3%
26-Jun-01	1,413.20	14.27	195.37	105.48	81.77%	0.85%	11.30%	6.10%	1.00	0.95	1.00	1.03	81.7%	0.8%	11.3%	6.3%
27-Jun-01	1,431.33	13.48	194.16	106.73	82.22%	0.76%	10.98%	6.04%	1.03	0.94	0.99	1.01	84.6%	0.7%	10.9%	6.1%
28-Jun-01	1,499.70	12.21	198.29	112.61	82.77%	0.67%	10.88%	6.18%	1.03	0.91	1.02	1.06	84.9%	0.6%	11.1%	6.3%
29-Jun-01	1,531.01	12.84	184.45	112.61	83.17%	0.70%	10.82%	6.12%	1.02	1.05	0.93	1.00	84.9%	0.7%	9.3%	6.1%
2-Jun-01	1,467.33	12.37	200.23	112.30	81.87%	0.69%	11.17%	6.27%	0.96	0.96	1.09	1.00	78.5%	0.7%	12.1%	6.2%
3-Jun-01	1,518.28	12.21	199.86	112.18	82.40%	0.66%	10.85%	6.09%	1.03	0.99	1.00	1.00	85.3%	0.7%	10.8%	6.1%
5-Jun-01	1,516.68	12.21	200.23	111.18	82.42%	0.66%	10.85%	6.09%	1.00	1.00	1.00	0.99	83.3%	0.7%	10.9%	6.0%
6-Jun-01	1,537.91	11.89	200.23	108.24	82.76%	0.64%	10.85%	5.82%	1.01	0.97	1.00	0.97	83.1%	0.7%	10.8%	5.7%
9-Jun-01	1,538.44	12.68	192.95	106.86	83.12%	0.69%	10.42%	5.77%	1.00	1.07	0.96	0.99	80.9%	0.8%	11.0%	5.7%
10-Jun-01	1,489.09	13.32	195.98	104.36	82.60%	0.74%	10.87%	5.79%	0.97	1.05	1.02	0.98	80.9%	0.8%	11.0%	5.7%
11-Jun-01	1,500.23	13.86	198.77	104.48	82.46%	0.87%	10.93%	5.74%	1.01	1.19	1.01	1.00	83.1%	1.0%	11.1%	5.7%
12-Jun-01	1,511.91	17.12	230.08	105.55	81.08%	0.92%	12.34%	5.66%	1.01	1.16	1.01	1.01	87.1%	1.0%	14.3%	5.7%
13-Jun-01	1,513.50	22.30	240.27	106.48	80.40%	1.18%	12.76%	5.66%	1.00	1.30	1.04	1.01	80.5%	1.5%	13.3%	5.7%
16-Jun-01	1,277.88	20.30	230.93	107.30	78.09%	1.24%	14.11%	5.65%	0.84	0.91	0.96	1.01	65.9%	1.1%	13.6%	6.6%
17-Jun-01	1,252.40	19.34	230.57	112.30	77.57%	1.20%	14.28%	5.92%	0.98	0.95	1.00	1.05	76.0%	1.1%	14.3%	7.3%
18-Jun-01	1,246.04	19.34	246.46	113.93	76.64%	1.19%	15.16%	7.01%	0.99	1.00	1.07	1.01	76.3%	1.2%	16.2%	7.1%

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**Exhibit 7A**  
**Coram Healthcare Corp.**  
**Market Capitalization Data**  
**12/29/2000 - 12/31/2004**

	Market Capitalization				Market Cap Weighted Calculation				Using Total Return From FacSet				Market Cap Weighted Total Return			
	AHG	AHOM	OPTN	GTIV	AHG	AHOM	OPTN	GTIV	AHG	AHOM	OPTN	GTIV	AHG	AHOM	OPTN	GTIV
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
	(in \$ millions)				(a) / sum (a:d)	(b) / sum (a:d)	(c) / sum (a:d)	(d) / sum (a:d)	(i)	(j)	(k)	(l)	(m) * (i)	(n) * (j)	(o) * (k)	(p) * (l)
28-Sep-01	1,374.46	11.73	188.38	112.68	81.45%	0.70%	11.18%	6.68%	1.03	1.10	1.14	0.98	83.5%	0.8%	12.8%	6.6%
1-Oct-01	1,357.48	13.95	178.38	111.99	81.60%	0.84%	10.73%	6.74%	0.99	1.19	0.95	0.99	80.7%	1.0%	10.2%	6.7%
2-Oct-01	1,331.48	14.27	201.44	111.99	80.25%	0.86%	12.14%	6.73%	0.98	1.02	1.13	1.09	78.7%	0.9%	13.7%	6.7%
3-Oct-01	1,306.00	13.64	199.26	110.30	80.16%	0.88%	12.23%	6.77%	0.98	0.96	0.99	0.98	78.6%	0.8%	12.1%	6.7%
4-Oct-01	1,236.48	13.64	195.13	112.61	79.37%	0.89%	12.53%	7.23%	0.95	0.98	0.98	1.02	75.1%	0.9%	12.3%	7.4%
5-Oct-01	1,203.38	13.48	189.31	112.61	79.24%	0.89%	12.46%	7.41%	0.97	0.99	0.97	1.00	71.1%	0.9%	12.4%	7.4%
6-Oct-01	1,166.43	13.48	185.91	111.43	78.96%	0.91%	12.58%	7.54%	0.99	1.00	0.98	0.99	76.5%	0.9%	13.9%	7.5%
7-Oct-01	1,141.49	13.48	194.16	111.68	78.14%	0.92%	12.29%	7.68%	0.98	1.00	1.04	1.00	76.5%	1.0%	13.9%	7.7%
8-Oct-01	1,109.40	14.43	187.49	111.93	79.27%	0.95%	12.38%	7.39%	1.05	1.07	0.97	1.00	83.4%	1.0%	12.0%	7.4%
9-Oct-01	1,159.54	14.43	194.02	111.80	78.36%	0.98%	13.11%	7.56%	0.97	1.00	1.03	1.00	75.7%	1.0%	13.6%	7.5%
10-Oct-01	1,108.59	12.68	195.98	112.61	77.11%	0.90%	13.96%	8.02%	0.93	0.88	1.01	1.01	72.0%	0.9%	14.1%	8.1%
11-Oct-01	1,082.59	12.68	195.98	112.61	77.60%	0.86%	14.08%	7.40%	1.09	1.04	1.09	1.00	84.8%	0.9%	15.4%	7.4%
12-Oct-01	1,182.35	13.16	214.42	112.61	76.60%	0.88%	14.66%	7.65%	0.98	1.01	1.03	1.02	75.3%	0.9%	15.1%	7.8%
13-Oct-01	1,158.47	13.32	221.10	115.30	76.81%	0.87%	14.66%	7.71%	0.97	0.95	0.94	0.97	74.5%	0.8%	13.4%	7.5%
14-Oct-01	1,119.73	12.68	207.51	111.93	77.12%	0.87%	14.29%	7.71%	1.02	0.97	0.99	0.95	70.3%	0.8%	14.0%	6.9%
15-Oct-01	1,140.96	12.37	206.30	106.80	77.81%	0.84%	14.36%	6.98%	1.01	0.97	1.03	0.97	78.6%	0.8%	14.8%	6.7%
16-Oct-01	1,151.38	12.05	212.36	103.23	77.85%	0.81%	14.36%	6.98%	1.03	0.96	1.03	0.97	80.8%	0.7%	14.7%	6.4%
17-Oct-01	1,188.72	11.57	217.94	100.29	78.28%	0.76%	14.35%	6.60%	1.03	0.96	1.03	0.97	74.7%	0.9%	14.1%	6.7%
18-Oct-01	1,198.72	11.57	217.94	100.29	77.80%	0.85%	14.98%	6.79%	0.96	1.08	0.97	0.99	75.4%	0.8%	13.7%	7.0%
19-Oct-01	1,164.96	12.53	212.36	99.48	77.80%	0.83%	14.32%	6.97%	0.97	0.94	0.96	1.00	79.2%	0.8%	14.5%	7.0%
20-Oct-01	1,104.88	11.73	203.26	99.48	77.93%	0.79%	14.31%	6.97%	1.02	0.97	1.01	1.01	79.2%	0.8%	14.5%	7.0%
21-Oct-01	1,123.45	11.42	206.30	100.41	77.93%	0.79%	14.31%	6.97%	1.05	1.00	1.00	0.99	83.0%	0.8%	14.0%	6.6%
22-Oct-01	1,184.48	11.42	208.12	99.85	78.76%	0.76%	13.84%	6.64%	1.01	1.01	1.00	0.99	79.5%	0.8%	13.8%	6.4%
23-Oct-01	1,192.97	11.57	208.12	98.60	78.91%	0.77%	13.81%	6.52%	1.01	1.01	0.95	1.03	77.6%	0.8%	12.8%	7.0%
24-Oct-01	1,172.80	11.89	199.02	101.35	78.97%	0.80%	13.40%	6.87%	0.98	1.03	0.95	1.05	82.1%	0.8%	14.1%	7.2%
25-Oct-01	1,220.36	12.05	208.12	106.36	78.89%	0.78%	13.45%	6.87%	1.04	1.01	1.05	1.05	74.8%	0.8%	15.0%	7.4%
26-Oct-01	1,175.46	12.05	217.34	109.36	77.63%	0.80%	14.35%	7.22%	0.96	1.00	1.04	1.03	77.4%	0.8%	13.3%	7.2%
27-Oct-01	1,166.43	12.37	208.12	108.80	77.59%	0.83%	13.91%	7.27%	0.99	1.03	0.96	0.98	80.5%	0.7%	14.2%	6.9%
28-Oct-01	1,189.28	11.89	212.36	106.86	78.35%	0.78%	13.89%	6.99%	1.03	0.96	1.02	0.98	77.4%	0.8%	14.2%	7.1%
29-Oct-01	1,228.52	15.06	217.94	109.42	78.20%	0.96%	13.87%	6.97%	1.03	1.27	1.03	1.02	80.2%	1.2%	14.2%	7.1%
30-Oct-01	1,206.77	15.06	206.30	105.73	78.68%	0.96%	13.45%	6.89%	0.98	1.00	0.95	0.97	77.3%	1.0%	12.7%	6.7%
31-Oct-01	1,180.76	12.68	170.50	118.31	79.63%	0.87%	11.50%	7.98%	0.99	1.01	0.97	1.04	75.9%	1.0%	12.4%	7.4%
1-Nov-01	1,165.37	14.59	194.54	107.61	78.63%	0.98%	13.13%	7.26%	0.97	0.97	0.94	1.02	75.9%	1.0%	12.4%	7.4%
2-Nov-01	1,186.07	12.68	178.38	107.55	79.89%	0.85%	12.01%	7.24%	0.99	0.89	0.98	0.98	77.6%	0.8%	12.9%	7.1%
3-Nov-01	1,186.07	12.68	178.38	107.55	79.89%	0.85%	12.01%	7.24%	1.03	0.98	0.93	1.02	82.5%	0.8%	11.2%	7.4%
4-Nov-01	1,198.28	12.68	175.53	113.87	79.88%	0.85%	11.69%	7.59%	1.01	1.00	0.98	1.06	80.7%	0.8%	11.5%	8.0%
5-Nov-01	1,180.76	12.84	170.50	118.31	79.63%	0.87%	11.50%	7.98%	0.99	1.01	0.97	1.04	75.9%	1.0%	12.4%	7.4%
6-Nov-01	1,164.84	13.79	182.63	116.93	78.80%	0.93%	12.36%	7.91%	0.99	1.07	1.07	0.99	83.1%	0.8%	12.6%	8.0%
7-Nov-01	1,209.55	13.16	175.96	114.18	79.96%	0.87%	12.09%	7.75%	0.99	1.02	1.04	1.03	83.8%	0.9%	10.7%	7.7%
8-Nov-01	1,209.55	13.48	182.87	117.31	79.27%	0.86%	11.22%	7.61%	1.04	1.00	0.96	1.01	79.9%	0.9%	11.3%	7.9%
9-Nov-01	1,251.34	13.48	174.87	118.56	80.30%	0.86%	11.25%	7.74%	1.00	1.00	1.00	1.02	80.3%	0.9%	11.8%	7.9%
10-Nov-01	1,247.10	13.48	175.09	120.44	80.14%	0.86%	11.46%	7.81%	1.00	1.00	1.03	1.02	83.2%	0.7%	10.8%	7.7%
11-Nov-01	1,252.94	13.48	179.72	122.44	79.88%	0.86%	11.46%	7.81%	0.98	0.94	0.98	1.00	83.2%	0.7%	10.8%	7.7%
12-Nov-01	1,293.27	12.68	176.43	123.98	80.56%	0.79%	10.99%	7.66%	0.97	1.00	1.03	1.01	77.8%	0.8%	11.9%	7.9%
13-Nov-01	1,260.90	12.68	181.90	123.88	79.84%	0.80%	11.52%	7.84%	1.01	0.97	1.08	1.01	81.2%	0.7%	13.0%	7.8%
14-Nov-01	1,297.06	12.37	195.86	124.81	79.45%	0.76%	12.08%	7.70%	1.02	0.97	1.08	1.01	81.8%	0.8%	11.6%	7.6%
15-Nov-01	1,319.80	13.00	194.16	125.50	79.87%	0.79%	11.75%	7.59%	1.02	1.05	0.99	1.01	76.1%	0.8%	13.5%	8.0%
16-Nov-01	1,276.82	12.68	206.30	127.82	78.64%	0.78%	12.71%	7.87%	0.97	0.98	1.06	1.02	76.1%	0.8%	13.5%	8.0%
17-Nov-01	1,269.39	12.37	208.60	125.88	78.54%	0.77%	12.91%	7.79%	0.99	0.97	1.01	0.98	78.1%	0.7%	13.1%	7.7%

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## 12/29/2000 - 12/31/2004

Market Capitalization										Market Cap Weight Calculation										Total Gross Return										Market Cap Weighted Total Return																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																									
AHG					AHOM					OPTN					GTVV					AHG					AHOM					OPTN					GTVV					AHG					AHOM					OPTN					GTVV					Total					Index @ 12/29/00																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																						
(n)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)	(ad)	(ae)	(af)	(ag)	(ah)	(ai)	(aj)	(ak)	(al)	(am)	(an)	(ao)	(ap)	(aq)	(ar)	(as)	(at)	(au)	(av)	(aw)	(ax)	(ay)	(az)	(ba)	(bb)	(bc)	(bd)	(be)	(bf)	(bg)	(bh)	(bi)	(bj)	(bk)	(bl)	(bm)	(bn)	(bo)	(bp)	(bq)	(br)	(bs)	(bt)	(bu)	(bv)	(bw)	(bx)	(by)	(bz)	(ca)	(cb)	(cc)	(cd)	(ce)	(cf)	(cg)	(ch)	(ci)	(cj)	(ck)	(cl)	(cm)	(cn)	(co)	(cp)	(cq)	(cr)	(cs)	(ct)	(cu)	(cv)	(cw)	(cx)	(cy)	(cz)	(da)	(db)	(dc)	(dd)	(de)	(df)	(dg)	(dh)	(di)	(dj)	(dk)	(dl)	(dm)	(dn)	(do)	(dp)	(dq)	(dr)	(ds)	(dt)	(du)	(dv)	(dw)	(dx)	(dy)	(dz)	(ea)	(eb)	(ec)	(ed)	(ee)	(ef)	(fg)	(fh)	(fi)	(fj)	(fk)	(fl)	(fm)	(fn)	(fo)	(fp)	(fq)	(fr)	(fs)	(ft)	(fu)	(fv)	(fw)	(fx)	(fy)	(fz)	(ga)	(gb)	(gc)	(gd)	(ge)	(gf)	(gg)	(gh)	(gi)	(gj)	(gk)	(gl)	(gm)	(gn)	(go)	(gp)	(gq)	(gr)	(gs)	(gt)	(gu)	(gv)	(gw)	(gx)	(gy)	(gz)	(ha)	(hb)	(hc)	(hd)	(he)	(hf)	(hg)	(hh)	(hi)	(hj)	(hk)	(hl)	(hm)	(hn)	(ho)	(hp)	(hq)	(hr)	(hs)	(ht)	(hu)	(hv)	(hw)	(hx)	(hy)	(hz)	(ia)	(ib)	(ic)	(id)	(ie)	(if)	(ig)	(ih)	(ii)	(ij)	(ik)	(il)	(im)	(in)	(io)	(ip)	(iq)	(ir)	(is)	(it)	(iu)	(iv)	(iw)	(ix)	(iy)	(iz)	(ja)	(jb)	(jc)	(jd)	(je)	(jf)	(jg)	(jh)	(ji)	(jj)	(jk)	(jl)	(jm)	(jn)	(jo)	(jp)	(jq)	(jr)	(js)	(jt)	(ju)	(jv)	(jw)	(jx)	(jy)	(jz)	(ka)	(kb)	(kc)	(kd)	(ke)	(kf)	(kg)	(kh)	(ki)	(kj)	(kl)	(km)	(kn)	(ko)	(kp)	(kq)	(kr)	(ks)	(kt)	(ku)	(kv)	(kw)	(kx)	(ky)	(kz)	(la)	(lb)	(lc)	(ld)	(le)	(lf)	(lg)	(lh)	(li)	(lj)	(lk)	(ll)	(lm)	(ln)	(lo)	(lp)	(lp)	(lq)	(lr)	(ls)	(lt)	(lu)	(lv)	(lw)	(lx)	(ly)	(lz)	(ma)	(mb)	(mc)	(md)	(me)	(mf)	(mg)	(mh)	(mi)	(mj)	(mk)	(ml)	(mm)	(mn)	(mo)	(mp)	(mq)	(mr)	(ms)	(mt)	(mu)	(mv)	(mw)	(mx)	(my)	(mz)	(na)	(nb)	(nc)	(nd)	(ne)	(nf)	(ng)	(nh)	(ni)	(nj)	(nk)	(nl)	(nm)	(nn)	(no)	(np)	(nq)	(nr)	(ns)	(nt)	(nu)	(nv)	(nw)	(nx)	(ny)	(nz)	(oa)	(ob)	(oc)	(od)	(oe)	(of)	(og)	(oh)	(oi)	(oj)	(ok)	(ol)	(om)	(on)	(oo)	(op)	(oq)	(or)	(os)	(ot)	(ou)	(ov)	(ow)	(ox)	(oy)	(oz)	(pa)	(pb)	(pc)	(pd)	(pe)	(pf)	(pg)	(ph)	(pi)	(pj)	(pk)	(pl)	(pm)	(pn)	(po)	(pp)	(pq)	(pr)	(ps)	(pt)	(pu)	(pv)	(pw)	(px)	(py)	(pz)	(qa)	(qb)	(qc)	(qd)	(qe)	(qf)	(qg)	(qh)	(qi)	(qj)	(qk)	(ql)	(qm)	(qn)	(qo)	(qp)	(qq)	(qr)	(qs)	(qt)	(qu)	(qv)	(qw)	(qx)	(qy)	(qz)	(ra)	(rb)	(rc)	(rd)	(re)	(rf)	(rg)	(rh)	(ri)	(rj)	(rk)	(rl)	(rm)	(rn)	(ro)	(rp)	(rq)	(rr)	(rs)	(rt)	(ru)	(rv)	(rw)	(rx)	(ry)	(rz)	(sa)	(sb)	(sc)	(sd)	(se)	(sf)	(sg)	(sh)	(si)	(sj)	(sk)	(sl)	(sm)	(sn)	(so)	(sp)	(sq)	(sr)	(ss)	(st)	(su)	(sv)	(sw)	(sx)	(sy)	(sz)	(ta)	(tb)	(tc)	(td)	(te)	(tf)	(tg)	(th)	(ti)	(tj)	(tk)	(tl)	(tm)	(tn)	(to)	(tp)	(tq)	(tr)	(ts)	(tt)	(tu)	(tv)	(tw)	(tx)	(ty)	(tz)	(ua)	(ub)	(uc)	(ud)	(ue)	(uf)	(ug)	(uh)	(ui)	(uj)	(uk)	(ul)	(um)	(un)	(uo)	(up)	(uq)	(ur)	(us)	(ut)	(uu)	(uv)	(uw)	(ux)	(uy)	(uz)	(va)	(vb)	(vc)	(vd)	(ve)	(vf)	(vg)	(vh)	(vi)	(vj)	(vk)	(vl)	(vm)	(vn)	(vo)	(vp)	(vq)	(vr)	(vs)	(vt)	(vu)	(vv)	(vw)	(wx)	(wy)	(wz)	(xa)	(xb)	(xc)	(xd)	(xe)	(xf)	(xg)	(xh)	(xi)	(xj)	(xk)	(xl)	(xm)	(xn)	(xo)	(xp)	(xq)	(xr)	(xs)	(xt)	(xu)	(xv)	(xw)	(xx)	(xy)	(xz)	(ya)	(yb)	(yc)	(yd)	(ye)	(yf)	(yg)	(yh)	(yi)	(yj)	(yk)	(yl)	(ym)	(yn)	(yo)	(yp)	(yq)	(yr)	(ys)	(yt)	(yu)	(yv)	(yw)	(yx)	(yy)	(yz)	(za)	(zb)	(zc)	(zd)	(ze)	(zf)	(zg)	(zh)	(zi)	(zj)	(zk)	(zl)	(zm)	(zn)	(zo)	(zp)	(zq)	(zr)	(zs)	(zt)	(zu)	(zv)	(zw)	(zx)	(zy)	(zz)

**Exhibit 7A**  
**Coram Healthcare Corp.**  
**Market Capitalization Data**  
**12/29/2000 - 12/31/2004**

	Market Capitalization					Market Cap Weight Calculation					Using Total Return From FacSet					Market Cap Weighted Total Return				
	AHG	AHOM	OPTN	GTIV	(a)	AHG	AHOM	OPTN	GTIV	(a)	AHG	AHOM	OPTN	GTIV	(a)	AHG	AHOM	OPTN	GTIV	(a)
	(b)	(b)	(c)	(d)		(e)	(f)	(g)	(h)		(i)	(j)	(k)	(l)		(m)	(n)	(o)	(p)	
	(a)	(b)	(c)	(d)	(a)	(b) / sum (a:d)	(c) / sum (a:d)	(d) / sum (a:d)	(e) / sum (a:d)	(a)	(b)	(c)	(d)	(e)	(a)	(b) * (f)	(n) * (f)	(g) * (h)	(i) * (p)	(a)
						(e) / sum (a:d)	(f) / sum (a:d)	(g) / sum (a:d)	(h) / sum (a:d)							(m) * (f)	(n) * (f)	(o) * (h)	(p) * (p)	(a) / (r <sub>a</sub> )
18-Apr-02	1,494.51	12.25	304.70	201.60	74.24%	0.61%	13.14%	10.01%	1.01	1.07	0.97	1.02	1.02	1.02	74.7%	0.7%	14.6%	10.2%	100.1%	1.22
19-Apr-02	1,501.61	11.43	312.40	203.34	74.02%	0.56%	13.40%	10.02%	1.01	0.93	1.03	1.01	1.01	1.01	74.4%	0.5%	15.8%	10.1%	100.8%	1.23
22-Apr-02	1,491.78	11.43	303.38	200.54	74.32%	0.54%	13.12%	9.99%	0.99	1.00	0.97	0.99	0.99	0.99	73.8%	0.5%	14.7%	9.9%	98.9%	1.22
24-Apr-02	1,516.90	10.94	305.18	202.35	74.53%	0.54%	14.99%	9.98%	1.02	0.96	1.01	1.01	1.01	1.01	75.8%	0.5%	15.1%	10.0%	101.4%	1.23
25-Apr-02	1,528.91	12.25	292.68	201.22	75.13%	0.60%	14.38%	9.89%	1.01	1.12	0.96	0.99	0.99	0.99	75.7%	0.7%	13.8%	9.8%	100.0%	1.23
26-Apr-02	1,460.11	11.59	280.97	201.60	74.71%	0.59%	13.32%	10.32%	0.95	0.95	0.96	1.00	1.00	1.00	71.4%	0.6%	13.8%	10.3%	96.1%	1.19
26-Apr-02	1,384.21	11.43	288.67	199.55	73.48%	0.61%	13.32%	10.32%	0.95	0.95	0.96	1.00	1.00	1.00	69.7%	0.6%	15.7%	10.3%	96.5%	1.14
29-Apr-02	1,392.40	11.59	279.69	199.55	73.94%	0.62%	14.85%	10.60%	1.01	1.01	0.97	1.00	1.00	1.00	74.4%	0.6%	14.4%	10.6%	100.0%	1.14
30-Apr-02	1,412.16	11.59	301.33	205.08	73.26%	0.60%	15.56%	10.59%	1.02	1.00	1.08	1.03	1.03	1.03	74.7%	0.6%	16.8%	10.5%	102.9%	1.18
1-May-02	1,447.01	10.61	280.65	203.11	74.54%	0.55%	14.46%	10.43%	1.02	0.92	0.93	0.99	0.99	0.99	76.0%	0.5%	13.5%	10.4%	100.3%	1.18
2-May-02	1,421.89	11.10	311.12	203.56	73.00%	0.57%	15.91%	10.45%	0.98	1.05	1.11	1.00	1.00	1.00	71.7%	0.6%	17.7%	10.5%	100.5%	1.19
3-May-02	1,425.16	9.80	291.67	203.03	73.86%	0.51%	15.12%	10.52%	0.98	0.88	0.94	1.00	1.00	1.00	74.0%	0.4%	14.2%	10.5%	99.1%	1.18
6-May-02	1,411.51	10.61	294.48	200.76	73.62%	0.55%	15.36%	10.47%	0.99	1.08	1.01	0.99	0.99	0.99	72.9%	0.6%	15.5%	10.4%	99.4%	1.17
7-May-02	1,395.13	9.96	296.70	200.16	73.35%	0.52%	15.60%	10.52%	0.99	0.94	1.01	1.00	1.00	1.00	72.5%	0.5%	15.7%	10.5%	99.2%	1.16
8-May-02	1,371.65	10.61	310.52	199.02	72.50%	0.56%	16.41%	10.32%	0.98	1.07	1.05	0.99	0.99	0.99	71.3%	0.6%	17.2%	10.5%	99.5%	1.15
9-May-02	1,337.80	9.80	308.51	196.83	72.20%	0.47%	16.69%	10.69%	0.98	0.92	0.99	0.99	0.99	0.99	70.4%	0.5%	16.5%	10.5%	98.0%	1.13
10-May-02	1,350.36	8.65	298.89	195.47	72.86%	0.41%	16.13%	10.55%	1.01	0.88	0.97	0.99	0.99	0.99	73.5%	0.4%	15.6%	10.5%	100.1%	1.13
13-May-02	1,320.87	7.18	307.71	194.94	72.15%	0.39%	16.81%	10.65%	0.98	0.83	1.03	1.00	1.00	1.00	70.6%	0.3%	17.3%	10.6%	98.8%	1.12
14-May-02	1,330.70	8.16	300.20	195.32	72.54%	0.45%	16.37%	10.65%	1.01	1.14	0.98	1.00	1.00	1.00	73.1%	0.5%	16.0%	10.7%	100.2%	1.12
15-May-02	1,350.90	9.80	291.47	195.77	73.10%	0.53%	15.77%	10.59%	1.02	1.20	0.97	1.00	1.00	1.00	74.2%	0.6%	15.3%	10.6%	100.8%	1.13
16-May-02	1,301.21	8.82	294.68	195.24	72.29%	0.49%	16.37%	10.85%	0.96	0.90	1.01	1.00	1.00	1.00	73.0%	0.4%	16.6%	10.8%	97.4%	1.10
17-May-02	1,308.31	7.35	291.87	194.70	72.59%	0.41%	16.20%	10.80%	1.01	0.83	0.99	1.00	1.00	1.00	72.9%	0.3%	16.0%	10.8%	100.1%	1.10
20-May-02	1,306.13	8.16	276.46	196.98	73.06%	0.46%	15.40%	11.02%	1.00	1.11	0.95	1.01	1.01	1.01	72.9%	0.5%	14.6%	11.1%	99.2%	1.09
21-May-02	1,287.02	8.98	271.63	191.99	73.14%	0.51%	15.44%	10.91%	0.99	1.10	0.98	0.97	0.97	0.97	72.1%	0.6%	15.2%	10.6%	98.4%	1.08
22-May-02	1,289.75	7.02	263.61	189.94	73.69%	0.40%	15.06%	10.85%	1.00	0.78	0.97	0.99	0.99	0.99	73.8%	0.3%	14.6%	10.7%	99.4%	1.07
23-May-02	1,307.77	7.02	263.81	196.68	73.67%	0.40%	14.86%	11.08%	1.01	1.00	1.00	1.04	1.04	1.04	74.7%	0.4%	14.9%	11.5%	101.4%	1.09
24-May-02	1,305.04	8.16	266.21	191.83	73.68%	0.46%	15.03%	10.83%	1.00	1.16	1.01	1.00	1.00	1.00	73.5%	0.5%	15.2%	10.6%	98.8%	1.08
28-May-02	1,313.41	6.86	266.41	196.45	73.69%	0.38%	14.92%	11.00%	1.01	0.84	1.00	1.02	1.02	1.02	74.3%	0.3%	14.9%	11.3%	100.3%	1.09
29-May-02	1,313.77	6.53	257.59	195.92	74.07%	0.37%	14.51%	11.05%	1.00	0.95	0.97	1.00	1.00	1.00	74.0%	0.4%	14.0%	11.0%	99.4%	1.09
30-May-02	1,310.50	6.04	260.60	196.60	73.88%	0.34%	14.69%	11.08%	1.00	0.93	1.01	1.00	1.00	1.00	73.7%	0.3%	14.9%	11.1%	100.0%	1.09
31-May-02	1,292.48	6.04	260.60	193.35	73.75%	0.34%	14.87%	11.03%	0.99	1.00	1.00	0.98	0.98	0.98	72.7%	0.3%	14.9%	10.9%	98.8%	1.07
1-Jun-02	1,299.51	4.90	282.45	194.79	72.08%	0.28%	16.31%	11.31%	0.97	0.92	0.97	1.00	1.00	1.00	71.1%	0.3%	14.5%	11.3%	97.2%	1.04
10-Jun-02	1,239.51	4.90	280.45	194.79	72.08%	0.28%	16.31%	11.31%	0.97	0.92	0.97	1.00	1.00	1.00	71.1%	0.3%	14.5%	11.3%	97.2%	1.04
11-Jun-02	1,234.60	4.57	267.62	193.73	72.60%	0.27%	15.00%	11.41%	0.98	0.94	0.99	0.99	0.99	0.99	71.7%	0.3%	14.8%	11.3%	98.1%	1.02
4-Jun-02	1,223.68	5.22	230.32	190.62	73.27%	0.31%	15.28%	11.18%	1.02	1.09	1.04	1.00	1.00	1.00	74.7%	0.4%	15.9%	11.2%	102.1%	1.04
5-Jun-02	1,248.25	5.71	260.60	190.70	73.20%	0.34%	15.28%	11.18%	1.02	1.09	1.04	1.00	1.00	1.00	74.7%	0.4%	15.9%	11.2%	102.1%	1.04
6-Jun-02	1,254.80	5.06	261.60	185.86	73.50%	0.30%	15.32%	10.89%	1.01	0.89	1.00	0.97	0.97	0.97	72.9%	0.3%	15.4%	10.6%	100.1%	1.05
7-Jun-02	1,241.69	4.90	282.45	190.40	72.22%	0.28%	16.31%	11.07%	0.99	0.97	1.08	1.02	1.02	1.02	71.5%	0.3%	17.7%	11.3%	100.8%	1.05
10-Jun-02	1,239.51	4.90	280.45	194.79	72.08%	0.28%	16.31%	11.31%	0.97	0.92	0.97	1.00	1.00	1.00	71.1%	0.3%	14.5%	11.6%	100.0%	1.05
11-Jun-02	1,234.60	4.57	267.62	193.73	72.60%	0.27%	15.00%	11.39%	1.00	0.93	0.95	0.99	0.99	0.99	72.3%	0.3%	15.0%	11.6%	98.9%	1.04
12-Jun-02	1,238.96	4.08	269.82	191.83	72.60%	0.24%	15.83%	11.25%	1.00	0.89	1.01	0.99	0.99	0.99	72.9%	0.2%	16.0%	11.1%	100.3%	1.05
13-Jun-02	1,168.53	4.65	279.44	191.23	71.08%	0.28%	17.00%	11.63%	0.94	1.14	1.04	1.00	1.00	1.00	67.0%	0.3%	17.6%	11.6%	96.6%	1.01
14-Jun-02	1,202.93	5.55	280.25	190.25	71.65%	0.33%	16.00%	11.33%	1.03	1.19	1.00	0.99	0.99	0.99	73.8%	0.4%	16.7%	11.3%	102.2%	1.03
17-Jun-02	1,255.33	6.04	277.84	196.75	72.31%	0.35%	16.00%	11.33%	1.04	1.09	0.99	1.03	1.03	1.03	75.5%	0.4%	15.9%	11.7%	103.4%	1.07
18-Jun-02	1,234.60	5.06	292.40	212.29	70.51%	0.29%	16.75%	12.27%	0.97	0.84	1.05	1.08	1.08	1.08	68.8%	0.2%	16.8%	13.3%	100.1%	1.07
19-Jun-02	1,234.60	5.06	292.40	212.29	70.51%	0.29%	16.75%	12.27%	0.97	0.84	1.05	1.08	1.08	1.08	70.9%	0.3%	16.8%	13.3%	101.3%	1.08
20-Jun-02	1,201.29	5.06	293.28	213.32	69.72%	0.29%	17.03%	12.96%	0.97	1.00	1.00	1.00	1.00	1.00	67.8%	0.3%	17.0%	13.0%	98.1%	1.06
21-Jun-02	1,109.41	5.71	288.67	228.70	68.72%	0.34%	17.26%	13.67%	0.96	1.13	0.98	1.02	1.02	1.02	65.8%	0.4%	17.0%	14.0%	97.1%	1.03



**Exhibit 7A**  
**Coram Healthcare Corp.**  
**Market Capitalization Data**  
**12/29/2000 - 12/31/2004**

	Market Capitalization					Market Cap Weight Calculation					Using Total Return From FactSet					Market Cap Weighted Total Return								
	AHOM	AHOM	OPTN	GTIV	(a)	AHOM	OPTN	GTIV	(b)	AHOM	OPTN	GTIV	(c)	AHOM	OPTN	GTIV	(d)	AHOM	OPTN	GTIV	(e)			
	(a)	(b)	(c)	(d)		(a)	(b)	(c)		(a)	(b)	(c)		(a)	(b)	(c)		(a)	(b)	(c)				
	(in \$ millions)					(a) / sum (a:d)	(b) / sum (a:d)	(c) / sum (a:d)	(d) / sum (a:d)		(a)	(b)	(c)		(a)	(b)	(c)		(a)	(b)	(c)	(d) / sum (a:p)	(q)	(r)
24-Jun-02	1,136.86	4.90	284.66	230.49		68.61%	0.30%	17.18%	13.91%		0.99	0.86	0.99		0.99	0.86	0.99		0.99	0.86	0.99	14.0%	99.1%	1.02
25-Jun-02	1,193.64	4.90	278.64	225.88		70.09%	0.29%	16.36%	13.26%		1.05	1.00	0.98		1.05	1.00	0.98		1.05	1.00	0.98	13.0%	102.9%	1.05
26-Jun-02	1,214.94	4.90	268.02	220.50		71.12%	0.29%	15.09%	12.91%		1.02	1.00	0.96		1.02	1.00	0.96		1.02	1.00	0.96	12.6%	100.4%	1.05
27-Jun-02	1,217.67	4.98	280.65	226.65		70.39%	0.29%	16.22%	13.10%		1.00	1.02	1.05		1.00	1.02	1.05		1.00	1.02	1.05	13.5%	101.3%	1.07
28-Jun-02	1,233.13	4.08	275.44	230.49		70.57%	0.24%	15.80%	13.30%		0.98	1.02	0.98		0.98	1.02	0.98		0.98	1.02	0.98	13.5%	100.2%	1.07
1-Jul-02	1,193.64	4.15	264.61	228.44		70.59%	0.25%	15.65%	13.51%		0.98	0.98	0.96		0.98	0.98	0.96		0.98	0.98	0.96	13.4%	97.6%	1.04
2-Jul-02	1,166.34	4.08	238.55	218.44		71.07%	0.25%	14.66%	13.42%		0.98	0.98	0.96		0.98	0.98	0.96		0.98	0.98	0.96	12.8%	96.3%	1.01
3-Jul-02	1,175.08	3.59	234.54	217.93		72.04%	0.22%	14.33%	13.36%		1.01	0.88	0.98		1.01	0.88	0.98		1.01	0.88	0.98	13.3%	100.2%	1.01
5-Jul-02	1,208.39	3.59	229.73	222.55		72.61%	0.22%	13.80%	13.37%		1.03	1.00	0.98		1.03	1.00	0.98		1.03	1.00	0.98	13.7%	99.6%	1.02
8-Jul-02	1,196.92	3.92	238.33	217.93		72.53%	0.24%	14.38%	13.15%		0.99	1.09	1.04		0.99	1.09	1.04		0.99	1.09	1.04	14.3%	100.2%	1.03
9-Jul-02	1,179.99	4.08	248.37	227.16		71.10%	0.25%	14.97%	13.69%		0.99	1.04	1.04		0.99	1.04	1.04		0.99	1.04	1.04	15.7%	13.9%	1.00
10-Jul-02	1,120.21	4.08	250.58	225.37		70.17%	0.25%	15.79%	14.00%		0.96	1.00	1.01		0.96	1.00	1.01		0.96	1.00	1.01	13.6%	96.5%	0.96
11-Jul-02	1,079.52	3.76	250.58	217.93		69.57%	0.24%	16.15%	14.04%		0.96	0.92	1.00		0.96	0.92	1.00		0.96	0.92	1.00	15.1%	101.4%	0.97
12-Jul-02	1,089.35	4.08	249.78	229.47		69.27%	0.26%	15.88%	14.59%		1.01	1.00	1.05		1.01	1.00	1.05		1.01	1.00	1.05	15.8%	13.5%	0.93
15-Jul-02	1,094.26	3.76	239.75	219.21		70.28%	0.24%	15.40%	14.08%		1.00	0.92	0.96		1.00	0.92	0.96		1.00	0.92	0.96	14.8%	99.1%	0.97
16-Jul-02	1,044.03	4.08	244.56	225.62		68.76%	0.27%	16.11%	14.86%		0.95	1.09	1.02		0.95	1.09	1.02		0.95	1.09	1.02	16.4%	97.6%	0.94
17-Jul-02	1,066.42	4.08	253.38	229.47		68.65%	0.26%	16.31%	14.77%		1.02	1.00	1.04		1.02	1.00	1.04		1.02	1.00	1.04	16.9%	15.0%	0.96
18-Jul-02	1,071.88	4.49	237.95	225.88		69.59%	0.25%	15.45%	14.67%		1.01	1.10	0.94		1.01	1.10	0.94		1.01	1.10	0.94	14.5%	99.2%	0.96
19-Jul-02	1,037.48	3.76	226.32	218.96		69.79%	0.25%	15.23%	14.73%		0.97	0.84	0.95		0.97	0.84	0.95		0.97	0.84	0.95	14.3%	96.5%	0.92
22-Jul-02	1,057.68	3.76	218.10	214.09		70.81%	0.25%	14.60%	14.33%		1.02	1.09	0.96		1.02	1.09	0.96		1.02	1.09	0.96	14.1%	100.5%	0.93
23-Jul-02	1,088.26	3.27	198.86	210.75		72.50%	0.22%	13.25%	14.04%		1.03	0.87	0.91		1.03	0.87	0.91		1.03	0.87	0.91	12.1%	13.8%	0.93
24-Jul-02	1,183.81	3.27	223.72	203.57		73.33%	0.20%	12.61%	12.61%		1.09	1.00	1.13		1.09	1.00	1.13		1.09	1.00	1.13	15.6%	107.7%	1.01
25-Jul-02	1,244.97	4.08	207.68	199.73		75.16%	0.25%	12.54%	12.06%		1.05	1.23	0.93		1.05	1.23	0.93		1.05	1.23	0.93	11.6%	118.8%	1.09
26-Jul-02	1,231.32	6.20	220.51	203.57		74.10%	0.37%	13.27%	12.55%		0.99	1.32	1.06		0.99	1.32	1.06		0.99	1.32	1.06	14.1%	12.5%	1.04
29-Jul-02	1,265.72	6.37	261.60	205.11		72.79%	0.37%	15.05%	11.80%		1.03	1.03	1.19		1.03	1.03	1.19		1.03	1.03	1.19	17.8%	104.9%	1.09
30-Jul-02	1,284.29	5.22	280.07	203.83		72.42%	0.29%	15.79%	11.49%		1.01	0.82	1.07		1.01	0.82	1.07		1.01	0.82	1.07	16.9%	102.1%	1.11
31-Jul-02	1,278.83	5.71	249.17	212.80		73.22%	0.33%	14.27%	12.18%		1.00	1.09	0.89		1.00	1.09	0.89		1.00	1.09	0.89	12.7%	98.7%	1.12
1-Aug-02	1,307.22	4.90	260.80	205.88		73.49%	0.28%	14.66%	11.57%		1.02	0.86	1.05		1.02	0.86	1.05		1.02	0.86	1.05	15.3%	11.2%	1.12
2-Aug-02	1,264.08	4.08	268.62	203.57		72.63%	0.23%	15.43%	11.70%		0.97	0.83	1.03		0.97	0.83	1.03		0.97	0.83	1.03	12.9%	97.9%	1.10
5-Aug-02	1,294.05	4.25	240.96	202.04		73.40%	0.23%	14.33%	12.02%		0.98	1.04	0.90		0.98	1.04	0.90		0.98	1.04	0.90	12.9%	96.7%	1.06
6-Aug-02	1,282.10	3.92	230.51	211.78		74.18%	0.23%	13.34%	12.25%		1.04	0.92	0.96		1.04	0.92	0.96		1.04	0.92	0.96	12.8%	102.9%	1.09
7-Aug-02	1,283.74	3.92	242.54	205.62		73.96%	0.23%	13.97%	11.85%		1.00	1.00	1.05		1.00	1.00	1.05		1.00	1.00	1.05	14.7%	100.5%	1.10
8-Aug-02	1,365.10	4.41	248.37	219.73		74.29%	0.24%	13.52%	11.96%		1.06	1.13	1.02		1.06	1.13	1.02		1.06	1.13	1.02	13.8%	12.8%	1.16
9-Aug-02	1,318.69	6.53	244.76	217.93		73.76%	0.37%	13.69%	12.19%		0.97	1.48	0.99		0.97	1.48	0.99		0.97	1.48	0.99	13.5%	12.1%	1.13
12-Aug-02	1,330.70	5.06	249.58	220.50		73.69%	0.28%	13.82%	12.21%		1.01	0.78	1.02		1.01	0.78	1.02		1.01	0.78	1.02	14.1%	101.0%	1.14
13-Aug-02	1,291.38	5.71	242.96	216.65		73.51%	0.33%	13.83%	12.33%		0.97	1.13	0.97		0.97	1.13	0.97		0.97	1.13	0.97	13.5%	12.1%	1.11
14-Aug-02	1,341.07	5.39	248.37	217.68		73.99%	0.30%	13.70%	12.01%		1.04	1.04	1.02		1.04	1.04	1.02		1.04	1.04	1.02	14.0%	103.2%	1.15
15-Aug-02	1,334.52	5.49	244.96	227.93		73.61%	0.30%	13.51%	12.37%		1.00	1.02	0.99		1.00	1.02	0.99		1.00	1.02	0.99	13.3%	100.1%	1.15
16-Aug-02	1,356.91	6.20	243.76	230.75		73.84%	0.34%	13.27%	12.40%		1.02	1.13	1.00		1.02	1.13	1.00		1.02	1.13	1.00	13.2%	12.7%	1.16
19-Aug-02	1,350.36	5.55	250.58	223.06		73.81%	0.30%	13.70%	12.19%		1.00	0.89	1.03		1.00	0.89	1.03		1.00	0.89	1.03	14.1%	99.6%	1.16
20-Aug-02	1,354.18	5.71	255.39	219.21		73.82%	0.31%	13.92%	11.95%		1.00	1.03	1.02		1.00	1.03	1.02		1.00	1.03	1.02	14.2%	100.3%	1.16
21-Aug-02	1,363.46	5.55	266.61	221.26		73.43%	0.30%	14.36%	11.92%		1.01	0.97	1.04		1.01	0.97	1.04		1.01	0.97	1.04	13.9%	100.2%	1.17
22-Aug-02	1,363.46	5.71	269.22	221.78		73.30%	0.31%	14.47%	11.92%		1.00	1.00	1.00		1.00	1.00	1.00		1.00	1.00	1.00	14.6%	12.0%	1.18
23-Aug-02	1,344.90	6.37	265.41	221.78		73.15%	0.35%	14.44%	12.05%		0.99	1.11	0.99		0.99	1.11	0.99		0.99	1.11	0.99	14.2%	12.1%	1.16
26-Aug-02	1,366.74	5.88	268.02	221.78		73.59%	0.32%	14.39%	11.91%		1.02	0.92	1.01		1.02	0.92	1.01		1.02	0.92	1.01	14.5%	101.3%	1.18
27-Aug-02	1,301.76	5.80	248.57	217.93		73.88%	0.33%	14.01%	12.28%		0.95	0.99	0.93		0.95	0.99	0.93		0.95	0.99	0.93	13.0%	95.9%	1.12

**Exhibit 7A**  
**Coram Healthcare Corp.**  
**Market Capitalization Data**  
**12/29/2000 - 12/31/2004**

	Market Capitalization				Market Cap Weight Calculation				Using Total Return From FaciSet				Market Cap Weighted Total Return				Index @ 12/29/00	
	AHG	AHOM	OPTN	GTV	AHG	AHOM	OPTN	GTV	AHG	AHOM	OPTN	GTV	Total					
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	
				(a) / sum (a:d)	(b) / sum (a:d)	(c) / sum (a:d)	(d) / sum (a:d)					(e) * (l)	(f) * (l)	(g) * (l)	(h) * (l)	sum (m:p)		
8-Aug-02	1,268.45	5.55	243.36	216.39	73.16%	0.32%	14.04%	12.48%	0.97	0.96	0.98	0.99	71.3%	0.3%	13.7%	12.4%	97.7%	1.10
9-Aug-02	1,261.35	5.71	242.06	214.09	73.16%	0.33%	14.09%	12.42%	0.99	1.03	1.00	0.99	72.8%	0.3%	14.1%	12.3%	99.4%	1.09
10-Aug-02	1,260.26	5.71	225.12	207.68	74.19%	0.34%	13.25%	12.23%	1.00	1.00	0.93	0.97	74.1%	0.3%	12.3%	11.9%	98.6%	1.08
3-Sep-02	1,248.79	5.71	210.69	209.47	74.57%	0.34%	12.58%	12.51%	0.99	1.00	0.94	1.01	73.9%	0.3%	11.8%	12.6%	98.6%	1.06
4-Sep-02	1,243.19	5.71	234.34	216.65	73.75%	0.33%	13.47%	12.45%	1.03	1.00	1.11	1.03	75.8%	0.3%	15.0%	12.9%	104.0%	1.10
5-Sep-02	1,293.02	5.71	230.53	209.98	74.34%	0.33%	13.25%	12.07%	1.01	1.00	0.98	0.97	74.9%	0.3%	13.0%	11.7%	100.0%	1.10
6-Sep-02	1,327.97	5.71	235.34	211.78	74.57%	0.32%	13.22%	11.89%	1.03	1.00	1.02	1.01	76.6%	0.3%	13.5%	12.0%	102.4%	1.13
9-Sep-02	1,309.95	6.04	236.55	206.14	74.49%	0.34%	13.45%	11.72%	0.99	1.06	1.01	0.97	73.3%	0.4%	13.3%	11.4%	98.5%	1.12
10-Sep-02	1,299.37	5.88	233.54	205.62	74.49%	0.34%	13.39%	11.79%	0.99	0.97	0.99	1.00	73.9%	0.3%	13.2%	11.8%	99.2%	1.11
11-Sep-02	1,314.32	6.12	231.13	204.09	74.86%	0.35%	13.17%	11.62%	1.01	1.04	0.99	0.99	75.7%	0.4%	13.0%	11.5%	100.6%	1.11
12-Sep-02	1,288.11	6.04	225.92	199.47	74.91%	0.35%	13.14%	11.60%	0.98	0.99	0.98	0.98	73.4%	0.3%	12.8%	11.3%	99.2%	1.08
13-Sep-02	1,277.73	5.88	220.11	201.27	74.94%	0.34%	12.91%	11.80%	0.99	0.97	0.97	1.01	74.3%	0.3%	12.6%	11.9%	99.4%	1.08
16-Sep-02	1,269.94	6.04	217.10	202.55	74.89%	0.36%	12.81%	11.95%	0.99	1.03	0.99	1.01	74.4%	0.4%	12.3%	12.2%	99.2%	1.07
17-Sep-02	1,260.81	5.88	211.69	203.83	74.95%	0.35%	12.58%	12.12%	0.99	0.97	0.98	1.01	74.4%	0.3%	12.3%	12.2%	99.2%	1.07
18-Sep-02	1,252.07	5.88	202.07	202.55	75.31%	0.35%	12.15%	12.18%	0.99	1.00	0.95	0.99	74.8%	0.4%	11.6%	12.1%	98.8%	1.05
19-Sep-02	1,248.25	5.88	192.84	202.04	75.70%	0.36%	11.69%	12.25%	1.00	1.00	0.95	1.00	75.5%	0.4%	11.2%	12.2%	99.2%	1.05
20-Sep-02	1,248.45	6.04	190.44	201.27	76.17%	0.36%	11.43%	12.08%	1.02	1.03	0.99	1.00	77.4%	0.4%	11.3%	12.0%	101.1%	1.06
23-Sep-02	1,251.52	5.88	197.25	195.65	75.84%	0.36%	11.29%	12.13%	0.99	0.97	1.04	0.97	74.8%	0.3%	12.4%	11.5%	99.1%	1.05
24-Sep-02	1,227.50	5.88	181.81	195.39	76.21%	0.37%	11.26%	12.16%	0.98	1.00	0.92	1.00	74.8%	0.4%	10.4%	12.1%	97.0%	1.02
25-Sep-02	1,228.04	6.04	181.42	195.88	76.21%	0.37%	10.71%	12.21%	1.00	1.00	0.97	1.02	78.4%	0.4%	10.4%	12.5%	101.6%	1.04
26-Sep-02	1,255.89	6.04	175.40	199.98	76.70%	0.37%	10.72%	12.56%	0.99	1.00	1.00	1.03	75.9%	0.3%	10.7%	12.9%	99.9%	1.04
27-Sep-02	1,248.79	6.04	175.40	205.37	76.35%	0.37%	10.72%	12.56%	0.99	1.00	1.00	1.01	78.8%	0.3%	10.7%	13.0%	102.8%	1.07
30-Sep-02	1,286.47	5.88	177.41	212.03	76.49%	0.35%	10.55%	12.61%	1.03	0.97	1.01	1.03	78.8%	0.4%	9.6%	12.2%	99.5%	1.06
1-Oct-02	1,288.65	6.53	169.19	207.68	77.07%	0.39%	10.12%	12.42%	1.00	1.11	0.95	0.98	77.2%	0.3%	9.3%	13.1%	97.1%	1.03
2-Oct-02	1,248.25	6.04	159.37	209.98	76.87%	0.39%	9.83%	12.93%	0.97	0.93	0.94	1.01	74.5%	0.4%	10.4%	12.5%	101.6%	1.04
3-Oct-02	1,288.65	6.53	154.36	209.21	77.69%	0.37%	9.31%	12.61%	1.03	1.08	0.97	1.00	80.2%	0.4%	9.0%	12.6%	102.2%	1.06
4-Oct-02	1,241.15	6.53	137.32	206.65	77.98%	0.41%	8.63%	12.98%	0.96	1.00	0.89	0.99	75.1%	0.4%	7.7%	12.8%	96.0%	1.01
7-Oct-02	1,230.23	6.20	122.29	204.34	78.71%	0.40%	7.82%	13.07%	0.99	0.95	0.99	0.99	75.1%	0.4%	7.0%	12.9%	98.5%	1.00
8-Oct-02	1,225.86	6.53	136.53	202.55	78.01%	0.42%	8.69%	12.89%	1.00	1.05	1.12	0.99	77.7%	0.4%	9.7%	12.8%	100.6%	1.00
9-Oct-02	1,229.68	6.53	137.19	193.32	78.40%	0.42%	8.76%	12.34%	1.00	1.00	1.00	0.95	78.7%	0.4%	8.8%	11.8%	99.7%	1.00
10-Oct-02	1,247.16	5.88	149.32	189.98	78.32%	0.37%	9.38%	11.93%	1.01	0.90	1.09	0.98	79.4%	0.3%	10.2%	11.7%	101.7%	1.02
11-Oct-02	1,251.52	5.88	158.97	189.47	77.94%	0.37%	9.50%	11.80%	1.00	1.00	1.06	1.00	78.2%	0.4%	10.5%	11.8%	100.9%	1.03
14-Oct-02	1,255.89	5.71	147.74	188.70	78.59%	0.36%	9.25%	11.81%	1.00	0.97	0.93	1.00	78.9%	0.3%	8.6%	11.8%	99.6%	1.02
15-Oct-02	1,327.42	4.08	136.72	195.11	79.81%	0.25%	8.22%	11.73%	1.06	0.71	0.93	1.03	84.4%	0.2%	7.6%	12.1%	104.3%	1.06
16-Oct-02	1,284.83	4.57	132.31	196.14	79.41%	0.28%	8.19%	12.12%	0.97	1.12	0.97	1.01	76.9%	0.3%	7.9%	12.2%	97.3%	1.04
17-Oct-02	1,392.40	3.76	158.16	188.45	79.16%	0.25%	9.16%	11.45%	1.00	0.89	1.07	0.98	79.2%	0.2%	9.4%	11.6%	100.9%	1.04
18-Oct-02	1,302.85	4.08	150.75	188.45	79.15%	0.25%	9.16%	11.45%	1.01	0.89	1.06	0.98	80.3%	0.2%	9.7%	11.2%	101.5%	1.05
21-Oct-02	1,307.77	4.08	160.17	191.01	78.64%	0.25%	9.63%	11.49%	1.00	0.92	1.02	0.98	78.9%	0.2%	10.1%	11.0%	100.1%	1.07
22-Oct-02	1,310.50	3.76	163.98	186.65	78.71%	0.23%	9.85%	11.21%	1.00	0.92	1.02	0.98	83.2%	0.3%	9.2%	11.2%	103.8%	1.11
23-Oct-02	1,372.20	4.08	161.17	189.73	79.45%	0.24%	9.33%	10.98%	1.05	0.99	0.98	1.02	83.2%	0.3%	9.2%	11.2%	103.8%	1.11
24-Oct-02	1,392.40	3.76	158.16	188.45	79.90%	0.22%	9.06%	10.81%	1.01	0.92	0.98	0.99	81.1%	0.2%	8.9%	10.7%	100.9%	1.12
25-Oct-02	1,378.75	3.92	157.36	196.39	79.40%	0.23%	9.06%	11.31%	0.99	1.04	0.99	1.04	78.6%	0.2%	9.0%	11.8%	99.7%	1.11
28-Oct-02	1,360.19	3.92	148.34	192.29	79.79%	0.23%	8.70%	11.28%	0.99	1.00	0.94	0.98	78.7%	0.2%	8.2%	11.0%	98.2%	1.09
29-Oct-02	1,344.90	3.92	148.14	191.68	79.36%	0.23%	8.74%	11.60%	0.99	1.00	1.00	1.03	78.5%	0.2%	8.7%	12.0%	99.4%	1.09
30-Oct-02	1,371.65	3.92	156.14	207.78	79.13%	0.23%	9.01%	11.64%	1.02	1.00	1.05	1.02	80.7%	0.2%	9.5%	11.9%	102.3%	1.11
31-Oct-02	1,331.79	3.92	156.36	203.57	78.54%	0.23%	9.22%	12.01%	0.97	1.00	1.00	1.01	76.3%	0.2%	9.2%	12.1%	97.8%	1.09



**Exhibit 7A**  
**Coram Healthcare Corp.**  
**Market Capitalization Data**  
**12/29/2000 - 12/31/2004**

Total Gross Return																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																									
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AHQ		AHOM		OPTN		GTV		(a)		(b)		(c)		(d)		(e)		(f)		(g)		(h)		(i)		(j)		(k)		(l)		(m)		(n)		(o)		(p)		(q)		(r)		(s)																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																													
(a)		(b)		(c)		(d)		(e) / sum (a:d)		(f) / sum (a:d)		(g) / sum (a:d)		(h) / sum (a:d)		(i) / sum (a:d)		(j) / sum (a:d)		(k) / sum (a:d)		(l) / sum (a:d)		(m) / sum (a:d)		(n) / sum (a:d)		(o) / sum (a:d)		(p) / sum (a:d)		(q) / sum (a:d)		(r) / sum (a:d)		(s) / sum (a:d)		(t) / sum (a:d)		(u) / sum (a:d)		(v) / sum (a:d)		(w) / sum (a:d)		(x) / sum (a:d)		(y) / sum (a:d)		(z) / sum (a:d)																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
(a)		(b)		(c)		(d)		(e) / sum (a:d)		(f) / sum (a:d)		(g) / sum (a:d)		(h) / sum (a:d)		(i) / sum (a:d)		(j) / sum (a:d)		(k) / sum (a:d)		(l) / sum (a:d)		(m) / sum (a:d)		(n) / sum (a:d)		(o) / sum (a:d)		(p) / sum (a:d)		(q) / sum (a:d)		(r) / sum (a:d)		(s) / sum (a:d)		(t) / sum (a:d)		(u) / sum (a:d)		(v) / sum (a:d)		(w) / sum (a:d)		(x) / sum (a:d)		(y) / sum (a:d)		(z) / sum (a:d)		(aa) / sum (a:d)		(ab) / sum (a:d)		(ac) / sum (a:d)		(ad) / sum (a:d)		(ae) / sum (a:d)		(af) / sum (a:d)		(ag) / sum (a:d)		(ah) / sum (a:d)		(ai) / sum (a:d)		(aj) / sum (a:d)		(ak) / sum (a:d)		(al) / sum (a:d)		(am) / sum (a:d)		(an) / sum (a:d)		(ao) / sum (a:d)		(ap) / sum (a:d)		(aq) / sum (a:d)		(ar) / sum (a:d)		(as) / sum (a:d)		(at) / sum (a:d)		(au) / sum (a:d)		(av) / sum (a:d)		(aw) / sum (a:d)		(ax) / sum (a:d)		(ay) / sum (a:d)		(az) / sum (a:d)		(ba) / sum (a:d)		(bb) / sum (a:d)		(bc) / sum (a:d)		(bd) / sum (a:d)		(be) / sum (a:d)		(bf) / sum (a:d)		(bg) / sum (a:d)		(bh) / sum (a:d)		(bi) / sum (a:d)		(bj) / sum (a:d)		(bk) / sum (a:d)		(bl) / sum (a:d)		(bm) / sum (a:d)		(bn) / sum (a:d)		(bo) / sum (a:d)		(bp) / sum (a:d)		(bq) / sum (a:d)		(br) / sum (a:d)		(bs) / sum (a:d)		(bt) / sum (a:d)		(bu) / sum (a:d)		(bv) / sum (a:d)		(bw) / sum (a:d)		(bx) / sum (a:d)		(by) / sum (a:d)		(bz) / sum (a:d)		(ca) / sum (a:d)		(cb) / sum (a:d)		(cc) / sum (a:d)		(cd) / sum (a:d)		(ce) / sum (a:d)		(cf) / sum (a:d)		(cg) / sum (a:d)		(ch) / sum (a:d)		(ci) / sum (a:d)		(cj) / sum (a:d)		(ck) / sum (a:d)		(cl) / sum (a:d)		(cm) / sum (a:d)		(cn) / sum (a:d)		(co) / sum (a:d)		(cp) / sum (a:d)		(cq) / sum (a:d)		(cr) / sum (a:d)		(cs) / sum (a:d)		(ct) / sum (a:d)		(cu) / sum (a:d)		(cv) / sum (a:d)		(cw) / sum (a:d)		(cx) / sum (a:d)		(cy) / sum (a:d)		(cz) / sum (a:d)		(da) / sum (a:d)		(db) / sum (a:d)		(dc) / sum (a:d)		(dd) / sum (a:d)		(de) / sum (a:d)		(df) / sum (a:d)		(dg) / sum (a:d)		(dh) / sum (a:d)		(di) / sum (a:d)		(dj) / sum (a:d)		(dk) / sum (a:d)		(dl) / sum (a:d)		(dm) / sum (a:d)		(dn) / sum (a:d)		(do) / sum (a:d)		(dp) / sum (a:d)		(dq) / sum (a:d)		(dr) / sum (a:d)		(ds) / sum (a:d)		(dt) / sum (a:d)		(du) / sum (a:d)		(dv) / sum (a:d)		(dw) / sum (a:d)		(dx) / sum (a:d)		(dy) / sum (a:d)		(dz) / sum (a:d)		(ea) / sum (a:d)		(eb) / sum (a:d)		(ec) / sum (a:d)		(ed) / sum (a:d)		(ee) / sum (a:d)		(ef) / sum (a:d)		(eg) / sum (a:d)		(eh) / sum (a:d)		(ei) / sum (a:d)		(ej) / sum (a:d)		(ek) / sum (a:d)		(el) / sum (a:d)		(em) / sum (a:d)		(en) / sum (a:d)		(eo) / sum (a:d)		(ep) / sum (a:d)		(eq) / sum (a:d)		(er) / sum (a:d)		(es) / sum (a:d)		(et) / sum (a:d)		(eu) / sum (a:d)		(ev) / sum (a:d)		(ew) / sum (a:d)		(ex) / sum (a:d)		(ey) / sum (a:d)		(ez) / sum (a:d)		(fa) / sum (a:d)		(fb) / sum (a:d)		(fc) / sum (a:d)		(fd) / sum (a:d)		(fe) / sum (a:d)		(ff) / sum (a:d)		(fg) / sum (a:d)		(fh) / sum (a:d)		(fi) / sum (a:d)		(fj) / sum (a:d)		(fk) / sum (a:d)		(fl) / sum (a:d)		(fm) / sum (a:d)		(fn) / sum (a:d)		(fo) / sum (a:d)		(fp) / sum (a:d)		(fq) / sum (a:d)		(fr) / sum (a:d)		(fs) / sum (a:d)		(ft) / sum (a:d)		(fu) / sum (a:d)		(fv) / sum (a:d)		(fw) / sum (a:d)		(fx) / sum (a:d)		(fy) / sum (a:d)		(fz) / sum (a:d)		(ga) / sum (a:d)		(gb) / sum (a:d)		(gc) / sum (a:d)		(gd) / sum (a:d)		(ge) / sum (a:d)		(gf) / sum (a:d)		(gg) / sum (a:d)		(gh) / sum (a:d)		(gi) / sum (a:d)		(gj) / sum (a:d)		(gk) / sum (a:d)		(gl) / sum (a:d)		(gm) / sum (a:d)		(gn) / sum (a:d)		(go) / sum (a:d)		(gp) / sum (a:d)		(gq) / sum (a:d)		(gr) / sum (a:d)		(gs) / sum (a:d)		(gt) / sum (a:d)		(gu) / sum (a:d)		(gv) / sum (a:d)		(gw) / sum (a:d)		(gx) / sum (a:d)		(gy) / sum (a:d)		(gz) / sum (a:d)		(ha) / sum (a:d)		(hb) / sum (a:d)		(hc) / sum (a:d)		(hd) / sum (a:d)		(he) / sum (a:d)		(hf) / sum (a:d)		(hg) / sum (a:d)		(hh) / sum (a:d)		(hi) / sum (a:d)		(hj) / sum (a:d)		(hk) / sum (a:d)		(hl) / sum (a:d)		(hm) / sum (a:d)		(hn) / sum (a:d)		(ho) / sum (a:d)		(hp) / sum (a:d)		(hq) / sum (a:d)		(hr) / sum (a:d)		(hs) / sum (a:d)		(ht) / sum (a:d)		(hu) / sum (a:d)		(hv) / sum (a:d)		(hw) / sum (a:d)		(hx) / sum (a:d)		(hy) / sum (a:d)		(hz) / sum (a:d)		(ia) / sum (a:d)		(ib) / sum (a:d)		(ic) / sum (a:d)		(id) / sum (a:d)		(ie) / sum (a:d)		(if) / sum (a:d)		(ig) / sum (a:d)		(ih) / sum (a:d)		(ii) / sum (a:d)		(ij) / sum (a:d)		(ik) / sum (a:d)		(il) / sum (a:d)		(im) / sum (a:d)		(in) / sum (a:d)		(io) / sum (a:d)		(ip) / sum (a:d)		(iq) / sum (a:d)		(ir) / sum (a:d)		(is) / sum (a:d)		(it) / sum (a:d)		(iu) / sum (a:d)		(iv) / sum (a:d)		(iw) / sum (a:d)		(ix) / sum (a:d)		(iy) / sum (a:d)		(iz) / sum (a:d)		(ja) / sum (a:d)		(jb) / sum (a:d)		(jc) / sum (a:d)		(jd) / sum (a:d)		(je) / sum (a:d)		(jf) / sum (a:d)		(jg) / sum (a:d)		(jh) / sum (a:d)		(ji) / sum (a:d)		(jj) / sum (a:d)		(jk) / sum (a:d)		(jl) / sum (a:d)		(jm) / sum (a:d)		(jn) / sum (a:d)		(jo) / sum (a:d)		(jp) / sum (a:d)		(jq) / sum (a:d)		(jr) / sum (a:d)		(js) / sum (a:d)		(jt) / sum (a:d)		(ju) / sum (a:d)		(jv) / sum (a:d)		(jw) / sum (a:d)		(jx) / sum (a:d)		(jy) / sum (a:d)		(jz) / sum (a:d)		(ka) / sum (a:d)		(kb) / sum (a:d)		(kc) / sum (a:d)		(kd) / sum (a:d)		(ke) / sum (a:d)		(kf) / sum (a:d)		(kg) / sum (a:d)		(kh) / sum (a:d)		(ki) / sum (a:d)		(kj) / sum (a:d)		(kk) / sum (a:d)		(kl) / sum (a:d)		(km) / sum (a:d)		(kn) / sum (a:d)		(ko) / sum (a:d)		(kp) / sum (a:d)		(kq) / sum (a:d)		(kr) / sum (a:d)		(ks) / sum (a:d)		(kt) / sum (a:d)		(ku) / sum (a:d)		(kv) / sum (a:d)		(kw) / sum (a:d)		(kx) / sum (a:d)		(ky) / sum (a:d)		(kz) / sum (a:d)		(la) / sum (a:d)		(lb) / sum (a:d)		(lc) / sum (a:d)		(ld) / sum (a:d)		(le) / sum (a:d)		(lf) / sum (a:d)		(lg) / sum (a:d)		(lh) / sum (a:d)		(li) / sum (a:d)		(lj) / sum (a:d)		(lk) / sum (a:d)		(lm) / sum (a:d)		(ln) / sum (a:d)		(lo) / sum (a:d)		(lp) / sum (a:d)		(lq) / sum (a:d)		(lr) / sum (a:d)		(ls) / sum (a:d)		(lt) / sum (a:d)		(lu) / sum (a:d)		(lv) / sum (a:d)		(lw) / sum (a:d)		(lx) / sum (a:d)		(ly) / sum (a:d)		(lz) / sum (a:d)		(ma) / sum (a:d)		(mb) / sum (a:d)		(mc) / sum (a:d)		(md) / sum (a:d)		(me) / sum (a:d)		(mf) / sum (a:d)		(mg) / sum (a:d)		(mh) / sum (a:d)		(mi) / sum (a:d)		(mj) / sum (a:d)		(mk) / sum (a:d)		(ml) / sum (a:d)		(mm) / sum (a:d)		(mn) / sum (a:d)		(mo) / sum (a:d)		(mp) / sum (a:d)		(mq) / sum (a:d)		(mr) / sum (a:d)		(ms) / sum (a:d)		(mt) / sum (a:d)		(mu) / sum (a:d)		(mv) / sum (a:d)		(mw) / sum (a:d)		(mx) / sum (a:d)		(my) / sum (a:d)		(mz) / sum (a:d)		(na) / sum (a:d)		(nb) / sum (a:d)		(nc) / sum (a:d)		(nd) / sum (a:d)		(ne) / sum (a:d)		(nf) / sum (a:d)		(ng) / sum (a:d)		(nh) / sum (a:d)		(ni) / sum (a:d)		(nj) / sum (a:d)		(nk) / sum (a:d)		(nl) / sum (a:d)		(nm) / sum (a:d)		(nn) / sum (a:d)		(no) / sum (a:d)		(np) / sum (a:d)		(nq) / sum (a:d)		(nr) / sum (a:d)		(ns) / sum (a:d)		(nt) / sum (a:d)		(nu) / sum (a:d)		(nv) / sum (a:d)		(nw) / sum (a:d)		(nx) / sum (a:d)		(ny) / sum (a:d)		(nz) / sum (a:d)		(oa) / sum (a:d)		(ob) / sum (a:d)		(oc) / sum (a:d)		(od) / sum (a:d)		(oe) / sum (a:d)		(of) / sum (a:d)		(og) / sum (a:d)		(oh) / sum (a:d)		(oi) / sum (a:d)		(oj) / sum (a:d)		(ok) / sum (a:d)		(ol) / sum (a:d)		(om) / sum (a:d)		(on) / sum (a:d)		(oo) / sum (a:d)		(op) / sum (a:d)		(oq) / sum (a:d)		(or) / sum (a:d)		(os) / sum (a:d)		(ot) / sum (a:d)		(ou) / sum (a:d)		(ov) / sum (a:d)		(ow) / sum (a:d)		(ox) / sum (a:d)		(oy) / sum (a:d)		(oz) / sum (a:d)		(pa) / sum (a:d)		(pb) / sum (a:d)		(pc) / sum (a:d)		(pd) / sum (a:d)		(pe) / sum (a:d)		(pf) / sum (a:d)		(pg) / sum (a:d)		(ph) / sum (a:d)		(pi) / sum (a:d)		(pj) / sum (a:d)		(pk) / sum (a:d)		(pl) / sum (a:d)		(pm) / sum (a:d)		(pn) / sum (a:d)		(po) / sum (a:d)		(pp) / sum (a:d)		(pq) / sum (a:d)		(pr) / sum (a:d)		(ps) / sum (a:d)		(pt) / sum (a:d)		(pu) / sum (a:d)		(pv) / sum (a:d)		(pw) / sum (a:d)		(px) / sum (a:d)		(py) / sum (a:d)		(pz) / sum (a:d)		(qa) / sum (a:d)		(qb) / sum (a:d)		(qc) / sum (a:d)		(qd) / sum (a:d)		(qe) / sum (a:d)		(qf) / sum (a:d)		(qg) / sum (a:d)		(qh) / sum (a:d)		(qi) / sum (a:d)		(qj) / sum (a:d)		(qk) / sum (a:d)		(ql) / sum (a:d)		(qm) / sum (a:d)		(qn) / sum (a:d)		(qo) / sum (a:d)		(qp) / sum (a:d)		(qq) / sum (a:d)		(qr) / sum (a:d)		(qs) / sum (a:d)		(qt) / sum (a:d)		(qu) / sum (a:d)		(qv) / sum (a:d)		(qw) / sum (a:d)		(qx) / sum (a:d)		(qy) / sum (a:d)		(qz) / sum (a:d)		(ra) / sum (a:d)		(rb) / sum (a:d)		(rc) / sum (a:d)		(rd) / sum (a:d)		(re) / sum (a:d)		(rf) / sum (a:d)		(rg) / sum (a:d)		(rh) / sum (a:d)		(ri) / sum (a:d)		(rj) / sum (a:d)		(rk) / sum (a:d)		(rl) / sum (a:d)		(rm) / sum (a:d)		(rn) / sum (a:d)		(ro) / sum (a:d)		(rp) / sum (a:d)		(rq) / sum (a:d)		(rr) / sum (a:d)		(rs) / sum (a:d)		(rt) / sum (a:d)		(ru) / sum (a:d)		(rv) / sum (a:d)		(rw) / sum (a:d)		(rx) / sum (a:d)		(ry) / sum (a:d)		(rz) / sum (a:d)		(sa) / sum (a:d)		(sb) / sum (a:d)		(sc) / sum (a:d)		(sd) / sum (a:d)		(se) / sum (a:d)		(sf) / sum (a:d)		(sg) / sum (a:d)		(sh) / sum (a:d)		(si) / sum (a:d)		(sj) / sum (a:d)		(sk) / sum (a:d)		(sl) / sum (a:d)		(sm) / sum (a:d)		(sn) / sum (a:d)		(so) / sum (a:d)		(sp) / sum (a:d)		(sq) / sum (a:d)		(sr) / sum (a:d)		(ss) / sum (a:d)		(st) / sum (a:d)		(su) / sum (a:d)		(sv) / sum (a:d)		(sw) / sum (a:d)		(sx) / sum (a:d)		(sy) / sum (a:d)		(sz) / sum (a:d)		(ta) / sum (a:d)		(tb) / sum (a:d)		(tc) / sum (a:d)		(td) / sum (a:d)		(te) / sum (a:d)		(tf) / sum (a:d)		(tg) / sum (a:d)		(th) / sum (a:d)		(ti) / sum (a:d)		(tj) / sum (a:d)		(tk) / sum (a:d)		(tl) / sum (a:d)		(tm) / sum (a:d)		(tn) / sum (a:d)		(to) / sum (a:d)		(tp) / sum (a:d)		(tq) / sum (a:d)		(tr) / sum (a:d)		(ts) / sum (a:d)		(tt) / sum (a:d)		(tu) / sum (a:d)		(tv) / sum (a:d)		(tw) / sum (a:d)		(tx) / sum (a:d)		(ty) / sum (a:d)		(tz) / sum (a:d)		(ua) / sum (a:d)		(ub) / sum (a:d)		(uc) / sum (a:d)		(ud) / sum (a:d)		(ue) / sum (a:d)		(uf) / sum (a:d)		(ug) / sum (a:d)		(uh) / sum (a:d)		(ui) / sum (a:d)		(uj) / sum (a:d)		(uk) / sum (a:d)		(ul) / sum (a:d)		(um) / sum (a:d)		(un) / sum (a:d)		(uo) / sum (a:d)		(up) / sum (a:d)		(uq) / sum (a:d)		(ur) / sum (a:d)		(us) / sum (a:d)		(ut) / sum (a:d)		(uu) / sum (a:d)		(uv) / sum (a:d)		(uw) / sum (a:d)		(ux) / sum (a:d)		(uy) / sum (a:d)		(uz) / sum (a:d)		(va) / sum (a:d)		(vb) / sum (a:d)		(vc) / sum (a:d)		(vd) / sum (a:d)		(ve) / sum (a:d)		(vf) / sum (a:d)		(vg) / sum (a:d)		(vh) / sum (a:d)		(vi) / sum (a:d)		(vj) / sum (a:d)		(vk) / sum (a:d)		(vl) / sum (a:d)		(vm) / sum (a:d)		(vn) / sum (a:d)		(vo) / sum (a:d)		(vp) / sum (a:d)		(vq) / sum (a:d)		(vr) / sum (a:d)		(vs) / sum (a:d)		(vt) / sum (a:d)		(vu) / sum (a:d)		(vv) / sum (a:d)		(vw) / sum (a:d)		(vx) / sum (a:d)		(vy) / sum (a:d)		(vz) / sum (a:d)		(wa) / sum (a:d)		(wb) / sum (a:d)		(wc) / sum (a:d)		(wd) / sum (a:d)		(we) / sum (a:d)		(wf) / sum (a:d)		(wg) / sum (a:d)		(wh) / sum (a:d)		(wi) / sum (a:d)		(wj) / sum (a:d)		(wk) / sum (a:d)		(wl) / sum (a:d)		(wm) / sum (a:d)		(wn) / sum (a:d)		(wo) / sum (a:d)		(wp) / sum (a:d)		(wq) / sum (a:d)		(wr) / sum (a:d)		(ws) / sum (a:d)		(wt) / sum (a:d)		(wu) / sum (a:d)		(wv) / sum (a:d)		(ww) / sum (a:d)		(wx) / sum (a:d)		(wy) / sum (a:d)		(wz) / sum (a:d)		(xa) / sum (a:d)		(xb) / sum (a:d)		(xc) / sum (a:d)		(xd) / sum (a:d)		(xe) / sum (a:d)		(xf) / sum (a:d)		(xg) / sum (a:d)		(xh) / sum (a:d)		(xi) / sum (a:d)		(xj) / sum (a:d)		(xk) / sum (a:d)		(xl) / sum (a:d)		(xm) / sum (a:d)		(xn) / sum (a:d)		(xo) / sum (a:d)		(xp) / sum (a:d)		(xq) / sum (a:d)		(xr) / sum (a:d)		(xs) / sum (a:d)		(xt) / sum (a:d)		(xu) / sum (a:d)		(xv) / sum (a:d)		(xw) / sum (a:d)		(xx) / sum (a:d)		(xy) / sum (a:d)		(xz) / sum (a:d)		(ya) / sum (a:d)		(yb) / sum (a:d)		(yc) / sum (a:d)		(yd) / sum (a:d)		(ye) / sum (a:d)		(yf) / sum (a:d)		(yg) / sum (a:d)		(yh) / sum (a:d)		(yi) / sum (a:d)		(yj) / sum (a:d)		(yk) / sum (a:d)		(yl) / sum (a:d)		(ym) / sum (a:d)		(yn) / sum (a:d)		(yo) / sum (a:d)		(yp) / sum (a:d)		(yq) / sum (a:d)		(yr) / sum (a:d)		(ys) / sum (a:d)		(yt) / sum (a:d)		(yu) / sum (a:d)		(yv) / sum (a:d)		(yw) / sum (a:d)		(yx) / sum (a:d)		(yy) / sum (a:d)		(yz) / sum (a:d)		(za) / sum (a:d)		(zb) / sum (a:d)		(zc) / sum (a:d)		(zd) / sum (a:d)		(ze) / sum (a:d)		(zf) / sum (a:d)		(zg) / sum (a:d)		(zh) / sum (a:d)		(zi) / sum (a:d)		(zj) / sum (a:d)		(zk) / sum (a:d)		(zl) / sum (a:d)		(zm) / sum (a:d)		(zn) / sum (a:d)		(zo) / sum (a:d)		(zp) / sum (a:d)		(zq) / sum (a:d)		(zr) / sum (a:d)		(zs) / sum (a:d)		(zt) / sum (a:d)		(zu) / sum (a:d)		(zv) / sum (a:d)		(zw) / sum (a:d)		(zx) / sum (a:d)		(zy) / sum (a:d)		(zz) / sum (a:d)	
(a)		(b)		(c)		(d)		(e) / sum (a:d)		(f) / sum (a:d)		(g) / sum (a:d)		(h) / sum (a:d)		(i) / sum (a:d)		(j) / sum (a:d)		(k) / sum (a:d)		(l) / sum (a:d)		(m) / sum (a:d)		(n) / sum (a:d)		(o) / sum (a:d)		(p) / sum (a:d)		(q) / sum (a:d)		(r) / sum (a:d)		(s) / sum (a:d)		(t) / sum (a:d)		(u) / sum (a:d)		(v) / sum (a:d)		(w) / sum (a:d)		(x) / sum (a:d)		(y) / sum (a:d)		(z) / sum (a:d)		(aa) / sum (a:d)		(ab) / sum (a:d)		(ac) / sum (a:d)		(ad) / sum (a:d)		(ae) / sum (a:d)		(af) / sum (a:d)		(ag) / sum (a:d)		(ah) / sum (a:d)		(ai) / sum (a:d)		(aj) / sum (a:d)		(ak) / sum (a:d)		(al) / sum (a:d)		(am) / sum (a:d)		(an) / sum (a:d)		(ao) / sum (a:d)		(ap) / sum (a:d)		(aq) / sum (a:d)		(ar) / sum (a:d)		(as) / sum (a:d)		(at) / sum (a:d)		(au) / sum (a:d)		(av) / sum (a:d)		(aw) / sum (a:d)		(ax) / sum (a:d)		(ay) / sum (a:d)		(az) / sum (a:d)		(ba) / sum (a:d)		(bb) / sum (a:d)		(bc) / sum (a:d)		(bd) / sum (a:d)		(be) / sum (a:d)		(bf) / sum (a:d)		(bg) / sum (a:d)		(bh) / sum (a:d)		(bi) / sum (a:d)		(bj) / sum (a:d)		(bk) / sum (a:d)		(bl) / sum (a:d)		(bm) / sum (a:d)		(bn) / sum (a:d)		(bo) / sum (a:d)		(bp) / sum (a:d)		(bq) / sum (a:d)		(br) / sum (a:d)		(bs) / sum (a:d)		(bt) / sum (a:d)		(bu) / sum (a:d)		(bv) / sum (a:d)		(bw) / sum (a:d)		(bx) / sum																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			









**Exhibit 7A**  
**Coram Healthcare Corp.**  
**Market Capitalization Data**  
**12/29/2000 - 12/31/2004**

	Market Capitalization				Market Cap Weight Calculation				Using Total Return From FactSet				Market Cap Weighted Total Return			
	AHG	AHOM	OPTN	GTIV	AHG	AHOM	OPTN	GTIV	AHG	AHOM	OPTN	GTIV	AHG	AHOM	OPTN	GTIV
	(a)	(b)	(c)	(d)	(e) / sum (a:d)	(f) / sum (a:d)	(g) / sum (a:d)	(h) / sum (a:d)	(i)	(j)	(k)	(l)	(m)	(n) * (j)	(o) * (k)	(p) * (l) sum (m:p)
29-Jul-03	1,453.70	45.01	247.47	253.30	72.709%	2.25%	12.38%	12.67%	1.02	1.02	1.00	1.04	74.1%	2.3%	12.4%	13.1%
30-Jul-03	1,450.74	44.19	255.09	250.66	72.64%	2.20%	12.69%	12.67%	1.00	0.98	1.03	0.99	74.9%	2.2%	13.1%	13.1%
31-Jul-03	1,425.15	43.37	257.35	249.34	72.15%	2.20%	13.03%	12.67%	0.98	0.98	1.01	0.99	70.4%	2.2%	13.1%	12.6%
1-Aug-03	1,405.94	39.61	256.94	248.28	72.07%	2.03%	13.17%	12.73%	0.99	0.91	1.00	1.00	71.1%	1.9%	13.2%	12.7%
4-Aug-03	1,425.15	37.64	252.20	250.66	72.50%	1.92%	12.89%	12.75%	1.01	0.95	0.98	1.01	73.5%	1.8%	12.6%	12.9%
5-Aug-03	1,427.35	37.64	205.67	263.06	73.77%	1.95%	10.66%	13.63%	1.00	1.00	0.92	1.05	73.9%	1.9%	8.7%	14.4%
6-Aug-03	1,422.41	38.46	205.67	263.06	73.72%	1.95%	10.72%	13.35%	0.99	1.02	1.00	1.00	72.8%	2.1%	10.7%	13.8%
7-Aug-03	1,409.78	39.28	205.67	263.85	73.48%	2.03%	10.49%	13.78%	1.02	1.02	0.99	1.01	74.8%	2.1%	10.4%	14.0%
8-Aug-03	1,431.74	39.94	203.82	267.81	73.68%	1.97%	10.60%	13.68%	1.01	0.96	1.02	1.00	74.2%	1.9%	10.8%	13.7%
11-Aug-03	1,440.52	38.46	207.12	267.28	73.75%	1.91%	10.60%	13.68%	1.01	0.96	1.02	1.00	73.9%	1.9%	11.7%	13.6%
12-Aug-03	1,449.86	37.64	218.44	267.54	73.47%	1.91%	11.07%	13.36%	1.01	0.98	1.05	1.00	71.0%	1.8%	12.4%	13.9%
13-Aug-03	1,418.56	36.01	220.97	269.13	72.61%	1.84%	11.77%	13.78%	0.98	0.96	1.05	1.01	74.6%	1.9%	11.6%	13.5%
14-Aug-03	1,449.86	36.83	230.59	269.13	72.99%	1.83%	11.43%	13.35%	1.02	1.00	0.98	1.00	73.6%	1.9%	11.2%	13.2%
15-Aug-03	1,454.80	36.83	226.47	265.17	73.35%	1.69%	11.43%	13.35%	1.00	0.99	1.00	0.99	73.6%	1.9%	12.7%	14.3%
18-Aug-03	1,450.95	32.08	240.06	275.20	72.61%	1.61%	12.01%	13.77%	1.00	0.87	1.06	1.04	72.4%	1.4%	12.7%	14.3%
19-Aug-03	1,434.48	32.08	244.38	283.64	71.92%	1.61%	12.23%	14.22%	0.99	1.00	1.02	1.03	71.1%	1.6%	12.5%	14.7%
20-Aug-03	1,419.11	30.61	236.56	283.90	72.03%	1.55%	12.01%	14.41%	0.99	0.95	0.97	1.00	71.3%	1.5%	11.6%	14.4%
21-Aug-03	1,416.37	32.08	236.14	279.94	72.10%	1.63%	12.02%	14.25%	1.00	1.03	1.00	0.99	70.2%	1.7%	12.0%	14.1%
22-Aug-03	1,386.72	32.73	237.79	275.99	71.73%	1.69%	11.96%	14.16%	0.98	0.94	0.97	0.99	72.7%	1.5%	11.6%	14.0%
25-Aug-03	1,394.41	30.61	239.79	273.08	72.29%	1.59%	11.96%	14.16%	1.01	0.94	0.97	0.99	73.2%	1.5%	12.0%	14.0%
26-Aug-03	1,407.58	30.28	232.23	272.82	72.46%	1.56%	11.97%	14.03%	1.01	0.99	1.01	1.00	73.2%	1.5%	11.8%	14.0%
27-Aug-03	1,413.07	30.28	231.62	281.26	72.15%	1.56%	11.87%	14.42%	1.00	1.01	1.00	1.00	72.1%	1.6%	11.5%	14.2%
28-Aug-03	1,421.86	30.77	240.06	279.15	72.44%	1.55%	12.17%	14.30%	1.00	0.99	1.05	1.00	72.6%	1.6%	12.8%	14.2%
29-Aug-03	1,421.86	30.77	240.06	279.15	72.11%	1.56%	12.17%	14.23%	1.01	1.04	1.00	1.03	74.4%	1.6%	11.8%	14.7%
1-Sep-03	1,462.48	31.92	239.64	287.60	72.34%	1.58%	11.85%	14.23%	1.03	1.04	1.00	1.00	72.9%	1.6%	11.8%	14.3%
2-Sep-03	1,471.82	31.92	240.06	288.92	72.41%	1.57%	11.81%	14.21%	1.01	1.00	1.00	1.00	71.8%	1.6%	11.7%	14.2%
3-Sep-03	1,460.29	32.41	238.00	287.86	72.39%	1.61%	11.79%	14.26%	0.99	1.02	0.99	1.00	71.8%	1.6%	11.7%	14.2%
4-Sep-03	1,430.40	32.41	237.17	283.64	72.39%	1.62%	11.84%	14.16%	0.99	1.00	1.00	0.99	71.9%	1.6%	11.8%	13.9%
5-Sep-03	1,452.25	32.24	240.67	290.23	72.47%	1.58%	11.77%	14.19%	1.02	0.99	1.01	1.02	74.1%	1.6%	11.9%	14.5%
8-Sep-03	1,488.28	40.92	238.01	287.86	72.65%	1.57%	11.73%	14.07%	1.00	0.99	1.00	0.99	72.8%	1.6%	11.7%	13.9%
9-Sep-03	1,493.77	32.41	238.82	283.64	72.92%	1.58%	11.60%	13.85%	1.01	1.01	1.00	0.99	73.3%	1.6%	11.6%	13.7%
10-Sep-03	1,493.77	32.41	238.82	283.64	72.42%	1.54%	11.74%	14.21%	0.99	1.04	1.01	1.03	72.0%	1.7%	11.8%	14.6%
11-Sep-03	1,484.99	33.55	240.67	291.29	72.42%	1.54%	11.74%	14.21%	0.99	1.04	1.01	1.03	72.0%	1.7%	11.8%	14.6%
12-Sep-03	1,492.13	36.01	236.76	290.23	72.60%	1.75%	11.52%	14.12%	1.00	1.07	0.98	1.00	73.0%	1.9%	11.3%	13.9%
15-Sep-03	1,501.15	45.66	246.03	288.12	72.60%	1.75%	11.52%	14.12%	1.00	1.14	1.01	0.99	72.2%	2.3%	11.6%	13.9%
16-Sep-03	1,501.15	45.66	246.03	288.12	72.42%	1.99%	11.58%	14.01%	0.99	1.00	1.00	0.98	73.4%	2.4%	11.8%	13.9%
17-Sep-03	1,525.07	48.28	240.06	285.49	72.35%	2.19%	11.60%	13.86%	1.01	1.12	1.02	1.00	73.4%	2.5%	11.3%	13.4%
18-Sep-03	1,525.07	48.28	240.06	285.49	72.65%	2.32%	11.44%	13.60%	1.01	1.06	0.99	0.99	74.6%	2.2%	11.7%	13.6%
19-Sep-03	1,501.15	45.66	246.03	288.12	72.60%	2.25%	11.44%	13.45%	1.02	0.99	1.02	1.01	74.6%	2.2%	11.7%	13.6%
22-Sep-03	1,570.08	43.37	246.03	283.64	73.26%	2.02%	11.34%	13.28%	0.99	0.95	1.00	1.00	74.7%	1.9%	11.4%	13.3%
23-Sep-03	1,552.52	45.01	252.00	287.60	72.65%	2.11%	11.79%	13.46%	0.99	1.04	1.02	1.01	71.8%	2.2%	12.1%	13.6%
24-Sep-03	1,536.59	41.57	247.06	279.42	73.01%	1.98%	11.74%	13.28%	0.99	0.92	0.98	0.97	72.3%	1.8%	11.5%	12.9%
25-Sep-03	1,517.93	46.92	247.06	290.50	72.41%	1.95%	11.78%	13.86%	0.99	0.98	1.00	1.04	71.5%	1.9%	11.8%	14.4%
26-Sep-03	1,487.74	40.92	247.06	293.14	71.91%	1.98%	11.94%	14.17%	0.98	1.00	1.00	1.01	70.5%	2.0%	11.9%	14.3%
29-Sep-03	1,514.09	45.83	247.26	304.75	71.60%	2.17%	11.71%	14.43%	1.02	1.12	1.00	1.04	73.0%	2.4%	11.7%	15.0%
30-Sep-03	1,503.11	45.83	247.06	303.43	71.60%	2.18%	11.77%	14.45%	0.99	1.00	1.00	1.00	71.1%	2.2%	11.8%	14.4%
1-Oct-03	1,547.57	43.37	252.20	318.47	71.59%	2.01%	11.67%	14.73%	1.03	0.95	1.02	1.05	73.7%	1.9%	11.9%	15.5%

**Exhibit 7A**  
**Coram Healthcare Corp.**  
**Market Capitalization Data**  
**12/29/2000 - 12/31/2004**

Total Gross Return										Market Cap Weighted Total Return											
Using Total Return From FacSet					Market Cap Weight Calculation					Total											
Market Capitalization		AHQ			OPTN			GTIV			AHQ		OPTN			GTIV			Total		
AHQ	OHM	OPTN	GTIV	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
				(in \$ millions)																	

**Exhibit 7A**  
**Coram Healthcare Corp.**  
**Market Capitalization Data**  
**12/29/2000 - 12/31/2004**

	Market Capitalization				Market Cap Weight Calculation				Using Total Return From FacSet				Market Cap Weighted Total Return			
	AHG	AHOM	OPTN	GTIV	AHG	AHOM	OPTN	GTIV	AHG	AHOM	OPTN	GTIV	AHG	AHOM	OPTN	GTIV
	(a)	(b)	(c)	(d)	(a) / sum (a:d)	(b) / sum (a:d)	(c) / sum (a:d)	(d) / sum (a:d)	(a)	(b)	(c)	(d)	(a) * (b)	(c) * (d)	(b) * (d)	sum (a:d)
	(in \$ millions)												(m)	(n)	(o)	(p)
					(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)
8-Dec-03	1,549.22	24.55	197.44	344.85	73.21%	1.16%	9.33%	16.30%	0.97	0.97	0.99	1.02	71.3%	1.1%	9.2%	16.7%
9-Dec-03	1,502.63	23.57	198.47	348.28	73.01%	1.12%	9.39%	16.48%	1.00	0.96	1.01	1.01	72.7%	1.1%	9.4%	16.6%
10-Dec-03	1,502.63	23.08	191.07	332.71	73.81%	1.10%	9.17%	15.92%	1.00	0.98	0.97	0.96	73.8%	1.1%	8.9%	15.2%
11-Dec-03	1,561.30	20.13	189.82	339.31	73.98%	0.95%	8.99%	16.08%	1.01	0.87	0.99	1.02	74.9%	0.8%	8.9%	16.4%
12-Dec-03	1,564.59	20.46	201.14	342.21	73.51%	0.96%	9.05%	16.08%	1.00	1.02	1.06	1.01	73.7%	1.0%	10.0%	16.2%
15-Dec-03	1,542.63	21.77	200.12	336.67	73.42%	1.04%	9.52%	16.02%	0.99	1.00	0.99	0.98	72.4%	1.1%	9.5%	15.8%
16-Dec-03	1,538.70	23.73	206.91	336.14	73.08%	1.13%	9.83%	15.93%	1.00	1.09	1.03	1.03	72.9%	1.2%	10.2%	15.9%
17-Dec-03	1,542.63	23.24	204.23	332.45	73.37%	1.11%	9.71%	15.81%	1.00	0.98	0.99	0.99	73.6%	1.1%	9.6%	15.6%
18-Dec-03	1,548.12	24.55	211.85	328.76	73.26%	1.16%	10.02%	15.56%	1.00	1.06	1.04	0.99	73.5%	1.2%	10.4%	15.4%
19-Dec-03	1,555.26	24.55	209.17	330.34	73.26%	1.16%	9.87%	15.59%	1.00	1.00	0.99	1.00	73.7%	1.2%	9.7%	15.7%
22-Dec-03	1,558.00	24.22	207.94	334.30	73.34%	1.14%	9.79%	15.74%	1.00	0.99	0.99	1.01	73.5%	1.1%	9.7%	15.9%
23-Dec-03	1,553.61	24.32	212.47	337.73	73.01%	1.14%	9.98%	15.87%	1.00	1.00	1.02	1.01	72.8%	1.1%	10.2%	16.0%
24-Dec-03	1,544.83	23.73	220.93	336.94	72.65%	1.12%	10.39%	15.85%	0.99	0.98	1.04	1.00	72.2%	1.1%	10.8%	15.8%
26-Dec-03	1,547.03	21.28	219.26	342.21	72.69%	1.00%	10.30%	16.07%	1.00	0.90	0.99	1.02	72.7%	0.9%	10.2%	16.3%
28-Dec-03	1,561.85	21.93	210.41	343.00	73.08%	1.03%	9.85%	16.03%	1.01	1.03	0.96	1.00	73.8%	1.1%	9.4%	16.1%
30-Dec-03	1,562.95	21.11	218.03	340.37	72.95%	0.95%	10.18%	15.89%	1.00	0.96	1.04	0.99	73.0%	0.9%	10.5%	15.8%
31-Dec-03	1,455.02	20.47	223.30	333.56	71.94%	1.01%	11.05%	16.00%	1.00	0.97	1.01	0.98	71.9%	1.0%	11.1%	15.7%
2-Jan-04	1,447.35	20.14	222.24	331.24	71.62%	1.00%	11.00%	16.39%	0.99	0.98	0.99	1.02	71.2%	1.0%	10.9%	16.8%
5-Jan-04	1,446.33	19.82	224.34	338.66	71.28%	0.98%	11.06%	16.69%	1.00	0.98	1.01	1.02	71.2%	1.0%	11.2%	17.1%
6-Jan-04	1,451.95	19.65	228.10	340.71	71.16%	0.96%	11.18%	16.70%	1.00	0.99	1.02	1.01	71.4%	1.0%	11.4%	16.8%
7-Jan-04	1,453.99	21.95	230.91	338.15	71.10%	1.07%	11.29%	16.33%	1.02	1.01	1.00	0.99	71.2%	1.2%	11.1%	16.4%
14-Jan-04	1,476.48	23.42	230.20	340.20	71.53%	1.07%	11.07%	16.33%	1.01	1.01	1.00	1.00	72.8%	1.1%	11.0%	15.0%
15-Jan-04	1,483.12	22.60	234.17	329.70	71.66%	1.09%	11.31%	15.92%	1.00	1.00	1.00	0.96	72.4%	1.2%	11.3%	15.8%
16-Jan-04	1,507.66	20.64	241.71	332.77	71.70%	0.98%	11.49%	15.83%	1.02	0.91	1.03	1.01	72.9%	0.9%	11.7%	15.7%
20-Jan-04	1,508.68	23.75	233.34	327.65	71.59%	1.05%	11.35%	16.01%	0.97	0.90	1.00	1.00	72.6%	0.9%	11.3%	16.0%
12-Jan-04	1,465.24	21.45	232.29	327.65	71.59%	1.05%	11.35%	16.01%	0.97	0.90	1.00	1.00	72.6%	0.9%	11.3%	16.0%
13-Jan-04	1,481.59	22.93	232.60	327.40	71.76%	1.11%	11.27%	15.86%	1.00	1.02	0.99	1.01	71.4%	1.2%	11.1%	16.2%
14-Jan-04	1,476.48	23.42	230.20	330.21	71.60%	1.09%	11.31%	15.92%	1.00	1.00	1.02	1.00	72.0%	1.1%	11.5%	15.9%
15-Jan-04	1,483.12	22.60	234.17	329.70	71.66%	1.09%	11.31%	15.92%	1.00	0.97	1.02	1.00	72.0%	0.9%	11.5%	15.9%
16-Jan-04	1,507.66	20.64	241.71	332.77	71.70%	0.98%	11.49%	15.83%	1.02	0.91	1.03	1.01	72.9%	0.9%	11.7%	15.7%
21-Jan-04	1,525.03	18.83	244.85	332.77	71.89%	0.97%	11.54%	15.69%	1.01	0.91	1.01	1.00	72.7%	0.8%	11.7%	15.7%
22-Jan-04	1,543.94	22.76	233.34	330.47	72.47%	1.07%	10.95%	15.51%	1.01	1.21	0.95	0.99	73.4%	1.3%	10.4%	15.4%
23-Jan-04	1,544.45	24.57	242.73	323.81	72.32%	1.15%	11.37%	15.10%	1.00	1.08	1.04	0.98	72.3%	1.2%	11.8%	14.9%
24-Jan-04	1,548.25	29.48	249.87	322.53	72.14%	1.36%	11.57%	14.90%	1.01	1.20	1.03	1.00	72.8%	1.6%	11.9%	14.9%
26-Jan-04	1,540.36	31.12	272.05	322.79	71.11%	1.44%	12.56%	14.90%	0.99	1.06	1.09	1.00	70.3%	1.5%	13.7%	14.9%
27-Jan-04	1,556.21	31.12	271.63	320.74	71.40%	1.44%	12.33%	14.80%	1.00	1.00	0.98	0.99	71.3%	1.4%	12.8%	14.6%
3-Feb-04	1,537.81	31.12	276.54	318.95	71.02%	1.39%	12.54%	14.66%	1.01	0.97	1.03	1.01	71.5%	1.4%	12.9%	14.6%
29-Feb-04	1,548.54	30.30	273.31	328.17	71.47%	1.47%	12.41%	14.66%	1.00	0.95	0.99	0.97	72.0%	1.3%	13.0%	14.3%
30-Feb-04	1,556.21	31.94	270.17	319.21	71.40%	1.38%	12.67%	14.56%	1.01	0.95	1.03	1.00	72.0%	1.3%	13.0%	14.3%
2-Feb-04	1,568.98	30.30	278.33	319.97	71.40%	1.43%	12.46%	14.72%	0.99	1.03	0.98	1.00	70.8%	1.4%	13.1%	14.0%
3-Feb-04	1,566.21	31.12	271.63	320.74	71.40%	1.44%	12.46%	14.44%	0.99	1.03	1.02	0.97	70.2%	1.4%	13.1%	14.0%
4-Feb-04	1,533.72	30.95	276.65	310.76	71.37%	1.44%	12.46%	14.52%	1.00	0.99	0.98	1.00	71.5%	1.4%	12.4%	13.6%
5-Feb-04	1,535.25	30.79	272.05	312.30	70.84%	1.38%	12.65%	15.02%	1.00	0.97	1.02	1.04	71.0%	1.3%	13.0%	15.7%
6-Feb-04	1,538.72	29.97	277.28	326.12	70.84%	1.38%	12.41%	14.84%	1.01	0.90	1.01	0.99	71.0%	1.1%	13.0%	14.7%
9-Feb-04	1,550.08	27.02	280.00	323.56	71.08%	1.24%	12.84%	15.50%	1.01	1.03	1.01	1.03	70.2%	1.3%	12.9%	16.3%
10-Feb-04	1,544.96	27.84	281.47	340.20	70.40%	1.27%	12.83%	15.45%	1.00	1.03	1.01	1.08	70.1%	1.2%	12.5%	17.7%
11-Feb-04	1,553.65	27.84	280.21	366.05	69.74%	1.25%	12.56%	16.43%	1.01	1.00	1.00	1.00	69.7%	1.2%	12.5%	17.7%
12-Feb-04	1,555.70	28.33	273.52	376.55	69.63%	1.27%	12.24%	16.83%	1.00	1.02	0.98	1.03	69.7%	1.3%	12.0%	17.3%

**Exhibit 7A**  
**Coram Healthcare Corp.**  
**Market Capitalization Data**  
**12/29/2000 - 12/31/2004**

	Market Capitalization				Market Cap Weight Calculation				Total Gross Return				Market Cap Weighted Total Return				Index @ 12/29/00	
	AHG	AHOM	OPTN	GTVV	AHG	AHOM	OPTN	GTVV	AHG	AHOM	OPTN	GTVV	AHG	AHOM	OPTN	GTVV		Total
(a)	(b)	(c)	(d)	(a) / sum (a:d)	(b) / sum (a:d)	(c) / sum (a:d)	(d) / sum (a:d)	(a)	(b)	(c)	(d)	(a) * (b)	(a) * (c)	(a) * (d)	(b) * (c)	sum (a:d)	(f)	
13-Feb-04	1,553.65	28.99	268.07	365.80	70.09%	1.31%	12.09%	16.50%	1.00	1.02	0.98	0.97	70.0%	1.3%	11.9%	16.0%	99.2%	1.62
17-Feb-04	1,562.34	30.30	268.70	366.05	70.14%	1.36%	12.06%	16.43%	1.01	1.05	1.00	1.00	70.5%	1.4%	12.1%	16.4%	100.5%	1.62
18-Feb-04	1,581.76	31.94	250.08	369.63	70.82%	1.43%	11.20%	16.55%	1.03	1.05	0.93	1.01	71.7%	1.5%	10.4%	16.7%	100.3%	1.63
19-Feb-04	1,566.43	31.44	244.85	357.60	71.19%	1.43%	11.13%	16.22%	0.99	0.98	0.98	0.97	70.5%	1.4%	10.9%	15.7%	98.5%	1.61
20-Feb-04	1,568.47	30.30	263.90	359.65	70.58%	1.36%	11.87%	16.18%	1.00	0.96	1.08	1.01	70.7%	1.3%	12.8%	16.3%	101.1%	1.62
23-Feb-04	1,567.96	30.30	265.98	355.56	70.64%	1.36%	11.89%	16.02%	1.00	1.00	0.99	1.04	70.5%	1.4%	12.1%	15.8%	99.9%	1.62
24-Feb-04	1,571.54	29.48	264.31	369.63	70.32%	1.32%	11.83%	16.54%	1.00	1.04	1.04	0.98	71.2%	1.4%	12.7%	15.6%	101.0%	1.65
25-Feb-04	1,568.32	30.79	275.19	361.19	70.43%	1.36%	12.01%	16.01%	1.01	0.92	1.00	0.99	71.4%	1.2%	12.1%	15.6%	100.2%	1.65
26-Feb-04	1,602.20	28.33	274.35	356.32	70.86%	1.25%	12.07%	15.76%	1.01	1.01	0.99	0.99	70.8%	1.3%	11.9%	15.6%	99.6%	1.68
27-Feb-04	1,597.60	28.66	271.63	353.25	70.97%	1.27%	12.07%	15.68%	1.01	0.99	1.00	1.09	71.0%	1.2%	11.9%	14.8%	99.1%	1.67
1-Mar-04	1,614.47	28.33	272.89	383.46	70.22%	1.23%	11.87%	15.81%	1.00	1.01	1.00	0.94	71.4%	1.3%	12.0%	15.6%	100.3%	1.67
2-Mar-04	1,616.00	28.66	272.05	359.91	70.98%	1.26%	11.95%	15.68%	1.00	1.00	1.00	0.98	71.4%	1.2%	12.8%	16.2%	99.9%	1.67
3-Mar-04	1,623.07	28.99	272.89	358.12	71.10%	1.27%	11.95%	15.68%	0.99	0.97	1.03	1.02	69.8%	1.1%	12.1%	15.5%	100.3%	1.68
4-Mar-04	1,608.34	28.00	281.89	363.49	70.49%	1.23%	12.33%	15.69%	1.01	0.96	0.99	0.99	71.5%	1.2%	12.1%	16.0%	99.1%	1.66
5-Mar-04	1,622.14	27.02	279.79	358.88	70.90%	1.18%	12.23%	15.90%	0.99	1.03	0.95	1.00	70.6%	1.3%	11.2%	16.3%	100.6%	1.67
8-Mar-04	1,611.40	27.84	266.82	360.42	71.10%	1.23%	11.77%	15.90%	1.01	0.99	0.98	1.02	71.8%	1.2%	11.3%	16.3%	98.8%	1.65
9-Mar-04	1,624.18	27.51	262.63	366.05	71.22%	1.21%	11.52%	16.05%	1.01	1.00	0.98	1.00	70.3%	1.2%	11.7%	15.6%	98.8%	1.65
10-Mar-04	1,603.74	27.51	262.68	358.63	71.16%	1.22%	11.70%	15.91%	0.99	0.99	1.01	0.98	69.8%	1.3%	10.9%	16.2%	98.2%	1.62
11-Mar-04	1,574.10	27.84	252.17	358.37	71.15%	1.26%	11.40%	16.20%	1.01	1.04	1.05	1.05	71.2%	1.3%	12.1%	17.5%	102.1%	1.66
12-Mar-04	1,591.47	28.17	262.63	376.80	70.95%	1.25%	11.63%	16.61%	1.00	0.99	0.95	0.98	70.7%	1.2%	10.6%	16.9%	98.9%	1.64
15-Mar-04	1,585.34	28.00	246.82	370.91	70.99%	1.25%	11.43%	16.73%	1.00	1.00	0.99	1.01	71.1%	1.3%	10.9%	16.9%	100.2%	1.64
16-Mar-04	1,587.80	28.00	246.73	374.75	70.97%	1.25%	11.03%	16.75%	0.99	1.00	1.00	1.03	69.8%	1.3%	11.0%	17.5%	100.0%	1.64
17-Mar-04	1,575.12	28.00	246.94	387.81	70.36%	1.25%	11.03%	17.34%	0.99	0.99	0.97	0.99	69.0%	1.2%	10.5%	17.2%	99.0%	1.62
18-Mar-04	1,562.85	27.84	240.03	383.97	70.57%	1.26%	10.84%	17.51%	0.99	1.00	0.99	1.00	69.6%	1.3%	10.7%	17.5%	99.1%	1.61
19-Mar-04	1,562.85	27.84	240.03	383.97	70.57%	1.26%	10.83%	17.51%	0.98	1.00	0.97	1.01	69.0%	1.3%	10.3%	18.2%	98.8%	1.59
22-Mar-04	1,562.85	27.84	240.03	383.97	70.57%	1.26%	10.83%	17.51%	0.98	1.00	0.97	1.01	69.0%	1.3%	10.3%	18.2%	98.8%	1.59
23-Mar-04	1,562.85	27.84	240.03	383.97	70.57%	1.26%	10.83%	17.51%	0.98	1.00	0.97	1.01	69.0%	1.3%	10.3%	18.2%	98.8%	1.59
24-Mar-04	1,562.85	27.84	240.03	383.97	70.57%	1.26%	10.83%	17.51%	0.98	1.00	0.97	1.01	69.0%	1.3%	10.3%	18.2%	98.8%	1.59
25-Mar-04	1,562.85	27.84	240.03	383.97	70.57%	1.26%	10.83%	17.51%	0.98	1.00	0.97	1.01	69.0%	1.3%	10.3%	18.2%	98.8%	1.59
26-Mar-04	1,562.85	27.84	240.03	383.97	70.57%	1.26%	10.83%	17.51%	0.98	1.00	0.97	1.01	69.0%	1.3%	10.3%	18.2%	98.8%	1.59
29-Mar-04	1,562.85	27.84	240.03	383.97	70.57%	1.26%	10.83%	17.51%	0.98	1.00	0.97	1.01	69.0%	1.3%	10.3%	18.2%	98.8%	1.59
30-Mar-04	1,562.85	27.84	240.03	383.97	70.57%	1.26%	10.83%	17.51%	0.98	1.00	0.97	1.01	69.0%	1.3%	10.3%	18.2%	98.8%	1.59
31-Mar-04	1,562.85	27.84	240.03	383.97	70.57%	1.26%	10.83%	17.51%	0.98	1.00	0.97	1.01	69.0%	1.3%	10.3%	18.2%	98.8%	1.59
1-Apr-04	1,562.85	27.84	240.03	383.97	70.57%	1.26%	10.83%	17.51%	0.98	1.00	0.97	1.01	69.0%	1.3%	10.3%	18.2%	98.8%	1.59
2-Apr-04	1,562.85	27.84	240.03	383.97	70.57%	1.26%	10.83%	17.51%	0.98	1.00	0.97	1.01	69.0%	1.3%	10.3%	18.2%	98.8%	1.59
5-Apr-04	1,562.85	27.84	240.03	383.97	70.57%	1.26%	10.83%	17.51%	0.98	1.00	0.97	1.01	69.0%	1.3%	10.3%	18.2%	98.8%	1.59
6-Apr-04	1,562.85	27.84	240.03	383.97	70.57%	1.26%	10.83%	17.51%	0.98	1.00	0.97	1.01	69.0%	1.3%	10.3%	18.2%	98.8%	1.59
7-Apr-04	1,562.85	27.84	240.03	383.97	70.57%	1.26%	10.83%	17.51%	0.98	1.00	0.97	1.01	69.0%	1.3%	10.3%	18.2%	98.8%	1.59
8-Apr-04	1,562.85	27.84	240.03	383.97	70.57%	1.26%	10.83%	17.51%	0.98	1.00	0.97	1.01	69.0%	1.3%	10.3%	18.2%	98.8%	1.59
12-Apr-04	1,562.85	27.84	240.03	383.97	70.57%	1.26%	10.83%	17.51%	0.98	1.00	0.97	1.01	69.0%	1.3%	10.3%	18.2%	98.8%	1.59
13-Apr-04	1,562.85	27.84	240.03	383.97	70.57%	1.26%	10.83%	17.51%	0.98	1.00	0.97	1.01	69.0%	1.3%	10.3%	18.2%	98.8%	1.59
14-Apr-04	1,562.85	27.84	240.03	383.97	70.57%	1.26%	10.83%	17.51%	0.98	1.00	0.97	1.01	69.0%	1.3%	10.3%	18.2%	98.8%	1.59
15-Apr-04	1,562.85	27.84	240.03	383.97	70.57%	1.26%	10.83%	17.51%	0.98	1.00	0.97	1.01	69.0%	1.3%	10.3%	18.2%	98.8%	1.59
16-Apr-04	1,562.85	27.84	240.03	383.97	70.57%	1.26%	10.83%	17.51%	0.98	1.00	0.97	1.01	69.0%	1.3%	10.3%	18.2%	98.8%	1.59
19-Apr-04	1,562.85	27.84	240.03	383.97	70.57%	1.26%	10.83%	17.51%	0.98	1.00	0.97	1.01	69.0%	1.3%	10.3%	18.2%	98.8%	1.59
20-Apr-04	1,562.85	27.84	240.03	383.97	70.57%	1.26%	10.83%	17.51%	0.98	1.00	0.97	1.01	69.0%	1.3%	10.3%	18.2%	98.8%	1.59



**Exhibit 7A**  
**Coram Healthcare Corp.**  
**Market Capitalization Data**  
**12/29/2000 - 12/31/2004**

	Market Capitalization				Market Cap Weighted Calculations				Using Total Return From FactSet				Market Cap Weighted Total Return			
	AHG	AHOM	OPTN	GTIV	AHG	AHOM	OPTN	GTIV	AHG	AHOM	OPTN	GTIV	AHG	AHOM	OPTN	GTIV
	(a)	(b)	(c)	(d)	(e) / sum (a:d)	(f) / sum (a:d)	(g) / sum (a:d)	(h) / sum (a:d)	(i)	(j)	(k)	(l)	(m)	(n) * (f)	(o) * (k)	(p) * (l)
					(a) / sum (a:d)	(b) / sum (a:d)	(c) / sum (a:d)	(d) / sum (a:d)					(e) * (f)	(n) * (f)	(o) * (k)	(p) * (l)
																(q) / (r+s)
21-Apr-04	1,493.35	19.32	208.42	402.91	67.45%	0.87%	13.48%	18.20%	1.01	1.01	1.02	1.02	68.0%	0.9%	13.8%	18.6%
22-Apr-04	1,520.63	22.11	306.32	414.69	67.43%	0.97%	13.48%	18.25%	1.02	1.14	1.02	1.03	69.0%	1.1%	13.8%	18.8%
23-Apr-04	1,517.88	22.93	308.25	417.25	66.98%	1.01%	13.60%	18.41%	0.99	1.04	1.01	1.01	66.5%	1.0%	12.8%	18.5%
26-Apr-04	1,498.97	23.26	297.39	414.94	67.08%	1.04%	13.31%	18.57%	0.99	1.01	0.96	0.99	66.2%	1.1%	12.8%	18.5%
27-Apr-04	1,502.55	22.93	293.61	404.45	67.57%	1.03%	13.20%	18.19%	1.00	0.99	0.99	0.97	67.7%	1.0%	13.0%	17.7%
28-Apr-04	1,489.77	22.60	292.98	391.91	67.80%	1.03%	13.37%	17.84%	0.99	0.99	1.00	0.97	67.2%	1.0%	13.3%	17.3%
29-Apr-04	1,469.33	22.60	292.98	382.18	67.80%	1.04%	13.52%	17.64%	0.99	1.00	1.00	0.98	66.9%	1.0%	13.5%	17.2%
30-Apr-04	1,473.93	22.60	297.16	373.99	68.00%	1.04%	13.71%	17.25%	1.00	1.01	1.01	0.98	67.4%	0.9%	13.6%	16.9%
3-May-04	1,481.08	21.29	292.26	407.26	67.65%	0.96%	13.55%	18.44%	1.00	0.94	1.01	1.09	68.2%	1.0%	12.8%	18.9%
4-May-04	1,502.03	21.29	292.77	413.92	67.36%	0.95%	13.15%	18.56%	1.01	1.00	0.98	1.02	68.5%	1.0%	13.0%	18.1%
5-May-04	1,518.39	21.62	292.56	409.57	67.72%	0.96%	13.65%	18.27%	1.00	1.02	1.00	0.99	68.2%	0.9%	11.4%	18.8%
6-May-04	1,517.37	21.29	272.05	414.18	68.20%	0.96%	12.21%	18.62%	0.99	1.12	0.99	0.93	68.2%	1.2%	12.2%	16.4%
7-May-04	1,502.03	21.75	268.40	384.99	68.92%	1.09%	12.33%	17.67%	0.98	0.99	1.01	0.97	67.4%	1.1%	12.7%	17.0%
10-May-04	1,472.39	22.38	269.96	374.50	68.79%	1.10%	12.61%	17.59%	0.98	0.97	1.01	1.02	68.0%	1.0%	12.7%	18.2%
11-May-04	1,479.55	22.93	271.63	393.20	68.17%	1.10%	12.59%	17.76%	1.00	0.97	1.01	1.04	67.6%	1.1%	12.9%	19.1%
12-May-04	1,466.77	23.75	262.24	391.91	68.16%	1.06%	12.73%	18.46%	0.99	1.04	0.97	1.04	68.8%	1.0%	13.3%	17.8%
13-May-04	1,479.55	23.09	276.24	391.91	68.47%	1.07%	12.47%	17.95%	0.99	0.99	0.97	0.96	68.1%	1.1%	12.1%	17.7%
14-May-04	1,439.17	22.93	268.07	386.55	68.75%	1.06%	12.40%	17.79%	0.98	0.96	0.97	0.96	67.2%	1.0%	12.0%	17.1%
17-May-04	1,439.17	22.11	239.49	372.45	68.00%	1.03%	12.89%	18.06%	1.00	1.00	1.05	1.03	68.1%	1.0%	13.6%	18.6%
18-May-04	1,440.71	22.11	273.10	382.69	68.00%	1.04%	13.40%	17.69%	0.98	0.96	0.99	0.97	66.7%	1.0%	12.9%	17.3%
19-May-04	1,410.55	21.29	269.96	369.89	67.86%	1.04%	13.01%	17.81%	1.00	1.00	1.00	1.00	66.7%	1.1%	13.8%	17.5%
20-May-04	1,403.91	21.62	277.28	366.05	67.98%	1.02%	13.01%	17.95%	1.02	0.99	1.02	1.03	69.3%	1.0%	12.8%	18.6%
21-May-04	1,430.48	21.45	273.72	378.59	68.21%	1.02%	12.96%	17.81%	1.01	0.99	1.00	1.06	68.2%	1.0%	12.7%	19.8%
24-May-04	1,441.73	21.45	273.93	376.55	67.65%	0.99%	12.75%	18.62%	0.99	1.00	1.00	1.01	66.8%	1.0%	12.7%	19.1%
25-May-04	1,451.95	21.29	273.93	400.10	67.65%	0.99%	12.75%	18.62%	0.99	1.00	1.00	1.01	66.8%	1.0%	12.7%	19.1%
26-May-04	1,442.24	21.45	272.68	404.19	67.39%	1.00%	12.74%	18.89%	1.00	1.00	1.00	1.00	66.8%	1.0%	12.7%	19.1%
27-May-04	1,448.88	21.45	272.26	398.56	67.67%	1.00%	13.14%	18.97%	0.99	1.00	1.04	1.02	66.3%	1.0%	13.6%	19.4%
28-May-04	1,435.08	21.45	281.89	407.01	66.89%	0.89%	13.40%	18.69%	1.02	0.90	1.04	1.00	68.2%	0.8%	13.9%	18.7%
1-Jun-04	1,460.64	19.32	291.93	407.01	67.04%	0.89%	13.65%	18.68%	0.99	0.92	1.02	1.00	67.5%	0.7%	13.9%	18.6%
2-Jun-04	1,451.95	17.67	296.54	405.73	66.85%	0.81%	13.65%	18.68%	1.00	0.95	0.94	0.97	67.5%	0.8%	12.9%	18.6%
3-Jun-04	1,447.86	16.87	280.00	394.47	67.68%	0.79%	13.09%	18.44%	1.00	0.99	1.02	1.02	69.2%	0.8%	12.2%	18.6%
4-Jun-04	1,433.99	16.70	284.61	403.17	67.36%	0.77%	13.19%	18.59%	1.02	1.02	0.96	1.00	66.9%	0.8%	12.7%	19.0%
7-Jun-04	1,479.55	17.03	274.56	404.45	68.01%	0.78%	12.70%	18.85%	0.99	1.00	1.01	1.01	67.3%	0.8%	12.3%	19.2%
8-Jun-04	1,463.19	17.03	274.56	407.52	67.67%	0.79%	12.70%	19.05%	1.00	1.02	0.98	1.01	67.5%	0.9%	12.9%	18.7%
9-Jun-04	1,456.04	17.36	270.17	410.34	67.61%	0.81%	12.54%	18.67%	1.00	1.08	1.01	0.99	69.4%	0.9%	11.1%	18.4%
10-Jun-04	1,456.55	18.83	274.14	407.01	68.55%	0.87%	12.71%	18.87%	1.01	1.01	0.93	0.99	67.5%	0.9%	13.9%	18.9%
14-Jun-04	1,474.44	19.09	235.04	401.63	67.66%	0.88%	11.90%	18.67%	0.99	1.09	1.02	1.00	67.0%	0.9%	13.2%	18.7%
15-Jun-04	1,470.35	18.83	278.12	405.73	67.66%	0.87%	13.03%	18.71%	0.99	1.00	1.02	1.00	66.8%	0.9%	13.8%	18.8%
16-Jun-04	1,461.15	18.83	282.51	405.73	67.39%	0.87%	13.40%	18.66%	1.00	1.02	1.03	1.01	69.0%	0.9%	12.6%	18.8%
17-Jun-04	1,456.04	19.16	290.89	409.06	67.62%	0.88%	12.90%	18.69%	1.02	1.01	0.97	1.01	67.0%	0.9%	13.3%	19.3%
18-Jun-04	1,486.70	19.32	283.56	409.06	67.24%	0.88%	13.04%	18.84%	1.01	1.02	1.02	1.02	67.6%	0.9%	12.6%	18.8%
21-Jun-04	1,494.88	19.65	289.84	418.78	67.60%	0.88%	13.34%	18.38%	1.01	1.00	1.03	0.98	67.9%	0.9%	13.7%	18.0%
22-Jun-04	1,506.12	19.65	298.21	410.85	67.39%	0.88%	13.34%	18.38%	1.00	1.02	0.97	1.02	67.5%	0.9%	12.7%	19.0%
23-Jun-04	1,507.66	20.14	290.47	417.76	67.43%	0.90%	12.99%	18.69%	0.99	0.98	1.05	1.00	66.5%	0.9%	14.3%	18.7%
24-Jun-04	1,499.48	19.65	305.32	418.02	66.87%	0.88%	13.62%	19.18%	0.98	1.00	1.02	1.02	64.7%	0.9%	14.3%	19.6%
25-Jun-04	1,471.88	19.65	311.81	428.00	65.90%	0.88%	13.97%	19.18%	0.98	1.00	1.02	1.02				

**Exhibit 7A**  
**Coram Healthcare Corp.**  
**Market Capitalization Data**  
**12/29/2000 - 12/31/2004**

	Market Capitalization				Market Cap Weighted Calculations				Using Total Return From FacSet				Market Cap Weighted Total Return			
	AHG	AHOM	OPTN	GTIV	AHG	AHOM	OPTN	GTIV	AHG	AHOM	OPTN	GTIV	AHG	AHOM	OPTN	GTIV
	(a)	(b)	(c)	(d)	(a) / sum (a:d)	(b) / sum (a:d)	(c) / sum (a:d)	(d) / sum (a:d)	(f)	(g)	(h)	(i)	(e) * (f)	(f) * (g)	(g) * (h)	(h) * (i)
					(a) / sum (a:d)	(b) / sum (a:d)	(c) / sum (a:d)	(d) / sum (a:d)	(f)	(g)	(h)	(i)	(e) * (f)	(f) * (g)	(g) * (h)	(h) * (i)
28-Jun-04	1,452.97	18.01	316.83	419.81	65.82%	0.82%	14.35%	19.02%	0.99	0.92	1.02	0.98	65.0%	0.7%	14.4%	18.7%
29-Jun-04	1,477.50	18.83	318.51	420.83	66.09%	0.84%	14.38%	19.02%	1.02	1.05	1.01	1.00	67.2%	0.9%	14.3%	18.5%
30-Jun-04	1,466.77	18.34	319.35	416.22	66.05%	0.83%	14.38%	18.74%	0.99	0.97	1.00	0.99	65.6%	0.8%	14.4%	18.5%
1-Jul-04	1,451.44	18.34	312.86	410.34	66.19%	0.84%	14.27%	18.71%	0.99	1.00	0.98	0.99	65.5%	0.8%	14.0%	18.4%
2-Jul-04	1,428.44	18.34	312.23	411.10	65.82%	0.85%	14.39%	18.94%	0.98	1.00	1.00	1.00	64.8%	0.8%	14.4%	19.0%
6-Jul-04	1,405.95	18.67	304.07	396.77	66.15%	0.88%	14.31%	18.67%	0.98	1.02	0.97	0.97	65.1%	0.9%	13.9%	18.0%
7-Jul-04	1,410.04	18.67	312.86	397.28	65.93%	0.87%	14.63%	18.57%	1.00	1.00	1.03	1.00	64.6%	0.9%	13.7%	19.2%
8-Jul-04	1,385.00	18.67	300.72	400.35	65.80%	0.89%	14.29%	19.02%	0.98	1.00	1.03	1.00	65.7%	0.9%	15.1%	19.0%
9-Jul-04	1,389.09	18.67	310.77	401.89	65.51%	0.88%	14.66%	18.95%	1.00	1.00	1.03	1.00	65.8%	0.9%	13.5%	19.0%
12-Jul-04	1,386.02	18.67	297.37	400.35	65.93%	0.89%	14.14%	19.04%	1.00	1.00	0.96	1.00	64.3%	0.8%	13.1%	18.4%
13-Jul-04	1,384.40	18.34	349.09	398.05	64.38%	0.85%	16.26%	18.51%	1.00	0.98	1.18	0.99	66.1%	0.8%	17.4%	18.0%
14-Jul-04	1,419.24	18.34	365.39	397.02	64.51%	0.83%	16.61%	18.05%	1.03	1.00	1.04	1.00	66.1%	0.8%	17.1%	17.8%
15-Jul-04	1,427.42	18.34	371.45	395.74	64.50%	0.83%	16.79%	17.88%	1.01	1.00	1.02	1.00	64.9%	0.8%	16.3%	17.9%
16-Jul-04	1,417.71	18.51	364.34	394.21	64.60%	0.84%	16.60%	17.98%	0.99	1.01	0.98	1.00	63.7%	0.9%	17.5%	17.5%
19-Jul-04	1,404.42	18.83	372.71	388.07	64.30%	0.86%	17.07%	17.77%	0.99	1.02	1.02	0.98	63.1%	0.9%	16.7%	19.4%
20-Jul-04	1,426.91	18.34	371.87	409.06	64.10%	0.82%	16.70%	18.37%	1.02	0.97	1.00	1.05	63.1%	0.8%	15.7%	18.1%
21-Jul-04	1,404.42	18.51	357.43	402.14	64.35%	0.85%	16.38%	18.43%	1.01	0.99	0.98	0.98	63.3%	0.9%	15.8%	16.9%
22-Jul-04	1,413.11	18.34	350.74	396.77	64.85%	0.84%	16.10%	18.21%	1.01	0.99	1.02	0.99	63.8%	0.9%	16.9%	17.9%
23-Jul-04	1,398.29	18.67	358.27	392.93	64.49%	0.86%	16.52%	17.69%	0.99	1.01	0.99	0.97	63.0%	0.9%	16.4%	17.1%
26-Jul-04	1,371.71	18.83	355.76	380.90	64.15%	0.89%	16.78%	18.18%	1.00	1.01	1.01	1.02	63.4%	0.7%	15.7%	18.6%
27-Jul-04	1,382.96	17.36	346.13	395.51	66.48%	0.76%	15.51%	17.29%	1.01	0.92	0.96	0.99	73.2%	0.8%	15.9%	17.8%
28-Jul-04	1,492.10	18.83	355.76	380.90	64.87%	0.81%	16.24%	18.08%	1.10	1.00	1.03	1.03	73.2%	0.8%	15.9%	16.9%
29-Jul-04	1,492.10	17.36	355.76	380.90	66.33%	0.67%	15.52%	17.50%	0.98	0.88	1.00	0.98	65.7%	0.4%	15.0%	17.5%
30-Jul-04	1,492.10	15.23	356.81	380.35	66.48%	0.50%	15.78%	17.68%	0.99	0.73	0.97	1.00	64.1%	0.4%	16.0%	17.6%
2-Aug-04	1,466.33	9.83	355.97	388.58	65.72%	0.43%	16.38%	17.68%	0.99	0.97	1.01	0.99	64.9%	0.4%	16.5%	17.6%
3-Aug-04	1,432.53	9.50	358.27	386.53	65.51%	0.44%	16.04%	17.83%	1.00	1.03	0.98	1.00	65.6%	0.3%	15.6%	17.9%
4-Aug-04	1,431.00	9.66	349.48	388.32	65.69%	0.44%	15.94%	18.13%	0.98	1.03	0.98	1.00	64.1%	0.5%	16.2%	18.2%
5-Aug-04	1,400.84	9.99	341.32	388.58	65.44%	0.47%	16.12%	17.93%	1.00	0.85	1.01	0.98	65.9%	0.3%	15.5%	17.7%
6-Aug-04	1,399.31	8.52	344.04	382.69	65.56%	0.40%	16.12%	17.93%	1.00	0.85	1.01	0.98	65.9%	0.3%	15.5%	17.7%
9-Aug-04	1,394.20	8.52	336.92	387.30	65.68%	0.40%	15.78%	18.14%	1.00	1.00	0.98	1.01	64.9%	0.5%	16.4%	18.1%
10-Aug-04	1,394.20	9.50	343.83	386.79	65.32%	0.45%	16.11%	18.12%	0.99	1.12	1.02	1.00	65.0%	0.5%	16.4%	18.1%
11-Aug-04	1,385.51	8.19	333.58	381.41	65.70%	0.40%	15.82%	18.09%	0.99	0.88	1.00	0.99	65.3%	0.4%	15.4%	17.8%
12-Aug-04	1,385.51	8.19	337.97	385.25	65.85%	0.38%	15.78%	17.99%	1.02	0.97	1.01	1.01	67.3%	0.4%	15.5%	17.8%
13-Aug-04	1,410.04	8.19	330.86	391.91	65.83%	0.41%	15.57%	17.67%	1.00	1.08	1.00	1.00	67.2%	0.4%	15.5%	17.7%
16-Aug-04	1,433.55	8.84	336.92	385.25	66.48%	0.39%	15.49%	18.20%	1.01	0.96	1.00	1.00	65.0%	0.4%	15.8%	18.0%
17-Aug-04	1,449.39	8.52	336.92	385.25	66.48%	0.39%	15.49%	18.20%	1.01	1.00	1.01	1.04	64.5%	0.6%	14.9%	17.9%
18-Aug-04	1,443.77	8.93	341.95	392.33	65.81%	0.52%	15.41%	18.25%	0.98	1.25	0.97	0.98	65.7%	0.8%	15.4%	20.1%
19-Aug-04	1,413.62	11.14	330.86	391.91	65.83%	0.52%	15.41%	18.25%	1.01	1.28	1.01	1.06	65.7%	0.7%	15.0%	17.8%
20-Aug-04	1,425.89	14.25	333.79	415.71	65.12%	0.70%	15.20%	18.51%	0.99	1.06	0.98	0.95	65.2%	0.7%	15.2%	18.2%
23-Aug-04	1,417.71	15.07	329.39	397.28	66.15%	0.60%	15.10%	18.28%	1.01	0.87	1.00	0.99	66.6%	0.5%	15.1%	18.2%
24-Aug-04	1,433.64	13.10	329.39	397.28	66.15%	0.60%	15.10%	18.28%	1.01	0.94	1.00	1.00	66.6%	0.5%	15.1%	18.2%
25-Aug-04	1,433.64	12.28	329.39	397.28	66.15%	0.60%	15.10%	18.28%	1.01	0.94	1.00	1.00	66.6%	0.5%	15.1%	18.2%
26-Aug-04	1,439.68	12.28	330.65	395.49	66.10%	0.56%	15.45%	18.16%	1.00	0.96	1.00	1.00	65.9%	0.5%	15.7%	18.2%
27-Aug-04	1,434.57	11.79	336.51	395.74	66.85%	0.54%	15.45%	18.16%	1.00	0.96	1.00	1.00	65.9%	0.5%	15.7%	18.2%
30-Aug-04	1,431.51	13.10	329.60	391.65	66.10%	0.60%	15.22%	18.08%	1.00	1.11	0.98	0.99	66.0%	0.7%	14.9%	17.9%
31-Aug-04	1,443.26	14.41	329.18	396.26	66.11%	0.60%	15.08%	18.15%	1.01	1.10	1.00	1.01	66.7%	0.7%	15.1%	18.4%



**Exhibit 7A**  
**Coram Healthcare Corp.**  
**Market Capitalization Data**  
**12/29/2000 - 12/31/2004**

	Market Capitalization				Market Cap Weight Calculation				Using Total Return From FactSet				Market Cap Weighted Total Return			
	AHG	AHOM	OPTN	GTIV	AHG	AHOM	OPTN	GTIV	AHG	AHOM	OPTN	GTIV	AHG	AHOM	OPTN	GTIV
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
	(in \$ millions)				(a) / sum (a:d)				(i) / sum (i:l)				(m) * (n) / sum (m:p)			
					(a) / sum (a:d)	(b) / sum (a:d)	(c) / sum (a:d)	(d) / sum (a:d)	(i) / sum (i:l)	(j) / sum (i:l)	(k) / sum (i:l)	(l) / sum (i:l)	(m) * (n) / sum (m:p)	(n) / sum (m:p)	(o) / sum (m:p)	(p) / sum (m:p)
1-Sep-04	1,442.75	13.10	318.53	395.49	66.49%	0.60%	14.68%	18.23%	1.00	0.91	0.97	1.00	65.5%	0.5%	14.2%	18.2%
2-Sep-04	1,439.17	13.51	319.97	394.21	66.42%	0.62%	14.77%	18.19%	1.00	1.03	1.00	1.00	66.3%	0.6%	14.8%	18.1%
3-Sep-04	1,424.86	13.92	317.04	393.33	66.11%	0.65%	14.71%	18.53%	0.99	1.03	0.99	1.01	65.3%	0.7%	14.6%	18.8%
7-Sep-04	1,423.33	12.28	326.88	393.44	66.03%	0.57%	15.10%	18.23%	1.00	0.88	1.03	0.99	65.9%	0.5%	15.6%	18.0%
8-Sep-04	1,413.62	12.38	329.67	379.36	67.16%	0.58%	14.24%	18.02%	0.99	1.00	0.92	1.00	66.7%	0.6%	13.1%	17.4%
9-Sep-04	1,404.42	12.28	304.91	390.37	66.50%	0.58%	14.44%	18.48%	0.99	1.00	1.02	1.03	66.1%	0.6%	14.7%	19.0%
10-Sep-04	1,391.64	12.61	318.93	378.08	66.23%	0.60%	15.18%	17.99%	0.99	1.03	1.05	0.97	65.6%	0.6%	15.9%	17.4%
13-Sep-04	1,392.15	10.65	296.12	383.20	66.86%	0.51%	14.22%	18.40%	0.99	0.84	0.93	1.01	65.8%	0.5%	14.2%	18.6%
14-Sep-04	1,374.78	9.99	294.02	383.71	66.66%	0.48%	14.22%	18.60%	0.99	0.84	0.93	1.01	66.7%	0.6%	13.5%	18.5%
15-Sep-04	1,369.67	10.65	284.61	380.90	66.59%	0.52%	13.91%	18.62%	1.00	1.07	0.97	0.99	66.0%	0.5%	14.4%	18.8%
16-Sep-04	1,360.16	10.81	290.26	383.71	66.60%	0.53%	14.13%	18.69%	1.00	1.02	1.02	1.02	65.6%	0.6%	14.7%	19.3%
17-Sep-04	1,359.45	11.79	296.34	390.88	66.04%	0.57%	14.40%	18.99%	0.99	1.09	1.02	1.02	66.8%	0.5%	14.9%	18.5%
20-Sep-04	1,372.22	10.81	302.19	387.17	66.21%	0.52%	14.36%	19.08%	1.01	0.92	1.00	1.02	66.1%	0.5%	14.8%	19.7%
21-Sep-04	1,379.89	10.81	306.79	400.35	65.78%	0.52%	14.62%	19.94%	0.99	1.14	1.01	1.05	64.4%	0.7%	14.7%	21.0%
22-Sep-04	1,370.69	12.28	308.88	421.34	65.44%	0.54%	14.34%	19.68%	1.00	0.93	0.98	0.99	66.2%	0.5%	14.1%	19.5%
23-Sep-04	1,386.33	11.46	303.86	416.99	65.32%	0.58%	14.39%	19.71%	1.01	1.07	1.01	1.01	65.3%	0.6%	14.5%	19.8%
24-Sep-04	1,390.62	12.28	306.37	419.55	65.32%	0.58%	14.37%	19.79%	1.00	0.80	1.01	1.00	64.8%	0.5%	14.7%	19.2%
27-Sep-04	1,382.06	9.83	309.09	419.81	65.18%	0.46%	14.67%	19.35%	1.02	1.00	1.02	0.99	65.1%	0.3%	15.1%	19.3%
28-Sep-04	1,408.00	9.83	315.79	415.97	65.50%	0.39%	14.02%	19.36%	1.00	0.85	1.01	1.00	64.3%	0.4%	15.3%	19.7%
29-Sep-04	1,392.67	8.35	323.74	419.04	64.90%	0.39%	15.10%	19.53%	1.00	1.10	1.01	1.01	64.3%	0.5%	15.3%	20.0%
1-Oct-04	1,397.04	9.17	328.34	424.67	64.54%	0.43%	15.23%	19.76%	0.99	0.95	0.99	0.99	64.2%	0.4%	15.0%	19.7%
4-Oct-04	1,379.89	8.68	325.83	422.37	64.58%	0.41%	15.23%	19.77%	1.01	1.00	0.99	1.00	65.5%	0.4%	15.0%	19.5%
5-Oct-04	1,391.64	8.68	323.32	420.32	64.91%	0.40%	15.08%	19.60%	1.00	0.94	0.99	1.00	67.2%	0.4%	14.5%	19.4%
6-Oct-04	1,426.40	8.19	319.14	421.09	65.59%	0.38%	14.67%	19.36%	1.00	1.20	0.99	0.98	65.0%	0.5%	14.5%	18.8%
7-Oct-04	1,422.31	9.83	315.79	413.15	65.81%	0.45%	14.61%	19.12%	1.00	1.08	1.00	0.99	67.0%	0.5%	14.5%	18.7%
8-Oct-04	1,439.68	10.65	316.21	409.82	66.15%	0.49%	14.53%	18.83%	1.01	0.99	0.99	0.99	66.4%	0.4%	15.0%	18.4%
11-Oct-04	1,443.26	9.83	321.65	405.47	66.20%	0.45%	14.75%	18.60%	1.00	0.92	1.02	1.03	65.7%	0.5%	14.2%	19.8%
12-Oct-04	1,439.17	9.83	315.79	418.53	65.92%	0.55%	13.70%	18.46%	0.98	1.25	0.96	0.98	69.9%	0.7%	13.2%	18.1%
13-Oct-04	1,495.39	12.32	304.49	410.34	67.28%	0.55%	13.70%	18.59%	1.00	1.06	1.02	1.01	67.6%	0.6%	13.8%	18.1%
14-Oct-04	1,491.30	13.10	311.92	414.69	66.84%	0.59%	13.86%	18.31%	1.01	1.13	0.99	0.99	67.6%	0.6%	14.1%	18.4%
15-Oct-04	1,501.52	14.74	309.93	409.31	67.17%	0.61%	13.95%	18.29%	1.01	0.93	1.01	1.01	65.3%	0.6%	13.8%	18.2%
18-Oct-04	1,511.23	13.67	313.28	411.36	67.18%	0.62%	14.00%	18.44%	0.98	1.00	0.98	0.99	67.3%	0.6%	14.4%	18.8%
19-Oct-04	1,474.44	13.67	308.46	406.24	66.93%	0.62%	14.12%	18.48%	1.01	1.02	1.02	1.02	67.3%	0.5%	14.0%	19.4%
20-Oct-04	1,489.77	13.92	314.95	412.33	66.78%	0.57%	14.27%	19.24%	0.96	0.88	0.98	1.01	63.1%	0.5%	14.0%	19.5%
21-Oct-04	1,426.91	14.08	305.95	418.78	65.92%	0.57%	14.27%	19.24%	1.00	1.15	0.99	1.01	65.9%	0.7%	14.0%	19.5%
22-Oct-04	1,423.33	13.18	307.21	420.32	65.77%	0.61%	13.47%	19.42%	1.00	0.99	0.94	1.02	65.3%	0.6%	14.3%	19.5%
25-Oct-04	1,410.04	13.10	288.16	428.25	65.90%	0.65%	13.04%	20.26%	1.00	1.05	0.97	1.01	66.2%	0.7%	12.6%	20.5%
26-Oct-04	1,414.13	13.92	279.17	433.89	66.05%	0.58%	13.04%	20.03%	0.99	0.88	0.98	0.97	66.0%	0.6%	13.0%	21.1%
27-Oct-04	1,397.27	12.28	274.77	422.37	65.96%	0.58%	12.57%	20.49%	1.00	1.00	1.00	1.03	66.0%	0.6%	13.0%	21.1%
28-Oct-04	1,398.29	12.28	274.98	424.27	65.73%	0.62%	13.56%	20.09%	1.01	1.07	1.05	0.98	65.7%	0.7%	14.2%	19.8%
1-Nov-04	1,397.78	13.10	288.37	427.23	66.10%	0.58%	13.49%	19.84%	1.00	0.99	0.99	1.01	66.4%	0.5%	13.4%	19.6%
2-Nov-04	1,404.93	12.28	286.70	421.60	66.10%	0.58%	13.49%	19.84%	1.01	1.04	1.04	1.01	63.5%	1.3%	13.9%	19.5%
3-Nov-04	1,403.84	18.67	296.74	426.21	66.46%	0.84%	13.42%	19.27%	1.05	1.52	1.04	1.01	67.3%	0.8%	14.5%	19.3%
4-Nov-04	1,491.81	18.01	311.39	430.05	66.27%	0.80%	13.83%	19.10%	1.01	0.96	1.05	1.01				

**Exhibit 7A**  
**Coram Healthcare Corp.**  
**Market Capitalization Data**  
**12/29/2000 - 12/31/2004**

	Market Capitalization				Market Cap Weight Calculation				Using Total Return From FacSet				Market Cap Weighted Total Return				Index @ 12/29/00	
	AHG	AHOM	OPTN	GTIV	AHG	AHOM	OPTN	GTIV	AHG	AHOM	OPTN	GTIV	AHG	AHOM	OPTN	GTIV		
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)		
		(in \$ millions)			(a) / sum (a:d)	(b) / sum (a:d)	(c) / sum (a:d)	(d) / sum (a:d)					(e) * (f)	(n)	(o) * (i)	sum (m:p)		
5-Nov-04	1,505.10	21.45	328.97	431.33	65.82%	0.94%	14.39%	18.86%	1.01	1.19	1.06	1.00	66.4%	1.1%	15.2%	18.9%	101.6%	1.74
8-Nov-04	1,494.37	25.71	331.06	431.84	65.46%	1.13%	14.50%	18.92%	0.99	1.20	1.01	1.00	65.0%	1.3%	14.6%	18.9%	99.9%	1.74
9-Nov-04	1,497.43	25.38	349.90	444.13	64.63%	1.10%	15.10%	19.17%	1.00	0.99	1.06	1.03	64.8%	1.1%	16.0%	19.7%	101.5%	1.77
10-Nov-04	1,491.30	24.57	353.04	448.22	64.36%	1.06%	15.24%	19.34%	1.00	0.97	1.01	1.01	64.1%	1.0%	15.4%	19.5%	100.0%	1.77
11-Nov-04	1,510.65	28.66	354.71	448.09	64.78%	1.21%	15.01%	19.00%	1.03	1.17	1.00	1.00	66.3%	1.4%	15.1%	19.0%	102.0%	1.80
12-Nov-04	1,512.19	30.30	356.39	391.91	66.31%	1.31%	15.42%	17.00%	1.00	1.06	1.00	0.87	66.4%	1.4%	15.5%	14.8%	98.1%	1.77
15-Nov-04	1,524.01	30.30	362.04	392.42	66.01%	1.31%	15.42%	17.00%	0.99	1.00	1.02	1.00	65.7%	1.3%	15.9%	17.0%	99.5%	1.77
16-Nov-04	1,520.12	26.20	357.85	393.70	66.29%	1.14%	15.51%	17.07%	1.00	0.86	0.99	1.00	66.5%	1.0%	15.3%	17.1%	99.9%	1.77
17-Nov-04	1,507.66	25.38	357.85	398.56	65.85%	1.11%	15.65%	17.41%	0.99	0.99	1.00	1.01	64.9%	1.1%	15.6%	17.6%	99.3%	1.75
18-Nov-04	1,497.43	28.17	361.41	395.49	65.60%	1.23%	15.83%	17.33%	0.99	1.11	1.01	0.99	65.2%	1.4%	16.0%	17.2%	99.7%	1.75
19-Nov-04	1,481.08	30.30	347.39	401.38	65.53%	1.34%	15.37%	17.76%	1.02	1.05	1.05	1.02	66.4%	1.5%	16.5%	18.1%	102.4%	1.77
22-Nov-04	1,508.68	31.94	364.13	410.08	65.17%	1.38%	15.72%	17.39%	1.01	1.03	1.01	0.99	66.1%	1.5%	16.0%	17.2%	100.7%	1.81
23-Nov-04	1,524.52	32.92	367.90	404.96	65.42%	1.41%	15.79%	17.73%	1.01	1.12	0.99	1.03	65.3%	1.9%	15.3%	18.0%	100.7%	1.82
24-Nov-04	1,537.30	37.01	363.08	418.02	65.27%	1.57%	15.30%	17.81%	1.00	1.10	1.00	1.01	66.0%	1.3%	14.6%	17.8%	99.8%	1.81
26-Nov-04	1,544.96	40.78	362.87	422.37	65.16%	1.72%	14.99%	17.85%	1.00	0.88	0.98	1.00	66.2%	1.5%	15.3%	18.0%	101.1%	1.83
29-Nov-04	1,552.12	35.70	354.29	422.11	65.65%	1.51%	15.08%	17.84%	1.01	0.99	1.02	1.01	66.8%	2.0%	15.1%	17.5%	101.3%	1.86
30-Nov-04	1,567.45	35.37	360.36	426.21	65.60%	1.48%	15.08%	17.84%	1.01	1.16	1.01	1.00	66.8%	1.4%	15.5%	17.3%	100.6%	1.87
1-Dec-04	1,590.96	40.94	362.25	424.93	65.77%	1.69%	14.97%	17.57%	1.01	0.92	1.02	1.00	66.3%	1.7%	15.3%	17.1%	100.1%	1.87
2-Dec-04	1,602.20	37.67	360.36	423.13	65.87%	1.55%	15.19%	17.40%	1.01	1.05	1.00	0.99	66.1%	1.6%	15.4%	17.3%	98.9%	1.85
3-Dec-04	1,603.78	39.63	370.62	419.30	65.94%	1.63%	15.41%	17.35%	0.98	0.99	1.00	1.00	64.5%	1.6%	15.5%	16.8%	99.0%	1.83
6-Dec-04	1,579.72	39.30	371.04	417.76	65.61%	1.61%	15.51%	17.16%	0.99	0.99	1.00	0.98	65.2%	1.6%	16.2%	17.4%	101.8%	1.86
7-Dec-04	1,566.43	38.49	369.78	409.06	65.71%	1.59%	15.71%	17.10%	1.02	1.00	1.03	1.01	66.0%	1.6%	15.7%	17.4%	100.7%	1.88
8-Dec-04	1,591.47	38.49	381.08	414.94	65.60%	1.64%	15.63%	17.20%	1.01	1.04	1.00	1.01	66.0%	1.7%	15.7%	16.8%	100.7%	1.89
9-Dec-04	1,601.69	40.12	381.92	420.32	65.53%	1.66%	15.60%	16.93%	1.01	1.02	1.00	0.99	66.5%	1.9%	15.5%	17.3%	98.7%	1.88
10-Dec-04	1,619.07	40.78	383.80	416.48	65.81%	1.78%	15.60%	17.15%	0.99	1.07	1.00	1.01	64.9%	1.9%	15.5%	17.3%	100.3%	1.89
13-Dec-04	1,605.27	43.56	382.34	420.32	65.48%	1.97%	15.54%	16.92%	1.01	1.11	1.00	0.99	66.0%	2.2%	15.6%	16.8%	100.3%	1.89
14-Dec-04	1,615.49	48.48	382.96	416.74	65.57%	2.07%	15.14%	17.00%	1.00	1.05	0.97	1.00	65.7%	2.2%	14.7%	17.0%	99.6%	1.88
15-Dec-04	1,614.47	50.77	371.66	417.25	65.79%	2.07%	15.21%	16.82%	1.01	0.97	1.01	0.99	66.4%	1.9%	15.3%	16.7%	100.4%	1.89
16-Dec-04	1,625.20	49.13	374.39	414.43	65.98%	1.99%	14.57%	16.34%	1.05	1.21	0.99	1.00	69.9%	2.8%	14.4%	16.4%	103.6%	1.96
17-Dec-04	1,701.86	59.45	371.45	416.48	66.76%	2.33%	14.52%	16.51%	0.99	1.02	0.99	1.02	68.1%	2.6%	14.0%	16.3%	100.5%	1.98
20-Dec-04	1,677.33	60.59	366.01	415.97	66.76%	2.47%	14.15%	16.62%	1.02	1.04	1.02	0.99	67.0%	2.6%	14.5%	16.3%	100.0%	1.98
21-Dec-04	1,712.08	63.30	362.87	426.21	66.76%	2.54%	14.30%	16.42%	1.00	0.98	0.99	1.01	68.0%	2.4%	14.0%	16.6%	100.0%	1.98
22-Dec-04	1,720.26	65.51	368.73	423.39	66.73%	2.48%	14.17%	16.53%	1.00	1.03	0.97	0.99	68.8%	2.6%	13.3%	16.4%	99.1%	1.97
23-Dec-04	1,722.82	63.87	363.39	426.21	66.82%	2.48%	14.17%	16.53%	1.00	1.03	0.97	1.02	67.8%	2.5%	14.5%	16.9%	101.6%	2.00
27-Dec-04	1,714.64	65.51	352.62	422.88	67.09%	2.56%	13.80%	16.57%	1.01	1.00	1.03	1.02	66.6%	2.2%	13.6%	16.8%	99.2%	1.98
28-Dec-04	1,737.64	65.34	364.13	430.30	66.90%	2.53%	14.02%	16.57%	0.99	0.94	0.98	1.00	66.6%	2.2%	13.6%	16.8%	99.1%	1.96
29-Dec-04	1,726.39	61.41	357.01	431.58	67.01%	2.38%	13.86%	16.75%	0.99	0.92	1.02	0.99	66.1%	2.0%	14.4%	16.5%	99.2%	1.96
30-Dec-04	1,706.97	56.66	362.46	426.97	66.80%	2.22%	14.20%	16.72%	0.99	0.99	1.00	1.00	65.2%	2.7%	14.9%	16.4%	99.2%	1.95

Peer Compound Annual Market Cap Growth as of 12/31/2004 (1.946% (1/4))

18.1%

Source:  
Data obtained from FacSet Research Systems, Inc.

**Exhibit 8**  
**Coram Healthcare Corp.**  
**Enterprise Value Data**  
**12/29/2000 - 12/31/2004**

Date (a)	Enterprise Value <sup>1</sup>					Enterprise Value Growth				
	AHOM (b)	AHG (c)	GTIV (d)	OPTN (e)	Total (f)	AHOM (g)	AHG (h)	GTIV (i)	OPTN (j)	Average (k)
	= sum ( b : e )					(b) <sub>t</sub> / (b) <sub>t-1</sub>	(c) <sub>t</sub> / (c) <sub>t-1</sub>	(d) <sub>t</sub> / (d) <sub>t-1</sub>	(e) <sub>t</sub> / (e) <sub>t-1</sub>	= average (g : j)
( in \$ millions )										
12/29/2000	289.91	1,901.76	376.09	92.17	2,659.93	1.00	1.00	1.00	1.00	1.00
12/31/2001	288.72	1,666.66	479.19	344.86	2,779.43	1.00	0.88	1.27	3.74	1.72
12/31/2002	-20.22	1,493.76	134.26	173.62	1,781.43	-0.07	0.79	0.36	1.88	0.74
12/31/2003	271.69	1,826.13	219.23	224.18	2,541.23	0.94	0.96	0.58	2.43	1.23
12/31/2004	309.39	2,064.45	290.11	346.33	3,010.28	1.07	1.09	0.77	3.76	1.67
Peer Compound Annual Average Enterprise Value Growth as of 12/31/2004 (1.67 <sup>^(1/4)</sup> )										13.6863%

**Notes and Sources:**

FactSet Research Systems, Inc. defines enterprise value as "the sum of Market Value; Total Debt; Minority Interest; Preferred Stock Carrying Value, minus Cash & Equivalents. Uses quarterly items for U.S. companies and fiscal year items for non-U.S. companies."

<sup>1</sup> Data obtained from FactSet Research Systems, Inc.

# Exhibit B

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<p>THE UNITED STATES DISTRICT COURT, FOR THE DISTRICT OF DELAWARE</p> <p>-----)</p> <p>ARLIN M. ADAMS, Chapter 11 ) Trustee of the Post- ) Case No. Confirmation Bankruptcy ) 04-1565 Estates of Coram Healthcare ) CORPORATION, and of CORAM, ) INC., a Delaware corporation,)  Plaintiff, ) vs. ) DANIEL D. CROWLEY; DONALD J. ) AMARAL; WILLIAM J. CASEY; L. ) PETER SMITH; and SANDRA L. ) SMOLEY, ) Defendants. )</p> <p>-----)</p> <p>DEPOSITION OF JEFFREY L. BALIBAN New York, New York July 17, 2007</p> <p>Reported by: MARY F. BOWMAN, RPR, CRR JOB NO. WS 02254</p>	<p>1 2 3 4 July 17, 2007 5 9:58 a.m. 6 7 8 Deposition of JEFFREY L. BALIBAN, 9 held at the offices of Schnader, Harrison, 10 Segal &amp; Lewis, LLP, 140 Broadway, New York, 11 New York, before Mary F. Bowman, a Registered 12 Professional Reporter, Certified Realtime 13 Reporter, and Notary Public of the State of 14 New York. 15 16 Reporting for: 17 LiveNote World Service 18 221 Main Street, Suite 1250 19 San Francisco, Ca. 94105 20 Phone: (415) 321-2300 21 Fax: (415) 321-2301 22 23 24 25</p>
Page 3	Page 4
<p>1 APPEARANCES: 2 3 SCHNADER HARRISON SEGAL &amp; LEWIS, LLP 4 Counsel for Plaintiff Arlin Adams, Trustee 5 220 Lake Drive East, Suite 200 6 Cherry Hill, NJ 08002 7 856-482-5222 8 BY: WILBUR L. KIPNES, ESQ., wkipnes@schnader.com 9 KEKER &amp; VAN NEST, LLP 10 Counsel for Daniel Crowley 11 710 Sansome Street 12 San Francisco, California 94111 13 415-391-5400 14 BY: ELLIOT PETERS, ESQ., epeters@kvn.com 15 ALSO PRESENT: J.D. Martinez, Videographer 16 17 18 19 20 21 22 23 24 25</p>	<p>1 2 IT IS HEREBY STIPULATED AND AGREED, by 3 and between the attorneys for the respective 4 parties herein, that filing and sealing be 5 and the same are hereby waived. 6 7 IT IS FURTHER STIPULATED AND AGREED 8 that all objections, except as to the form 9 of the question, shall be reserved to the 10 time of the trial. 11 12 IT IS FURTHER STIPULATED AND AGREED 13 that the within deposition may be sworn to 14 and signed before any officer authorized to 15 administer an oath, with the same force and 16 effect as if signed and sworn to before the 17 Court. 18 19 20 21 22 23 24 25</p>

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1 reading depositions. What does that mean?

2 A. There are times when others read the  
3 depositions of people in the -- you know, that  
4 are provided to us and then discussed with me  
5 issues that they see in the depositions and I  
6 compare and contrast those with comments that I  
7 may see in the depositions and we then may, as a  
8 result of that, perform further analysis. It is  
9 a joint process.

10 Q. And there may have been one or two  
11 other persons at NERA who worked on this matter  
12 also?

13 A. Yes. Often, whenever Jennifer may  
14 have someone else do something or find something  
15 or schedule something or provide some analysis;  
16 that ultimately goes through her, that  
17 ultimately would probably go through Alan, that  
18 ultimately would come to me.

19 Q. There were five or six different  
20 persons at NERA that worked on the matter that  
21 gave rise to your report, is that a fair  
22 statement?

23 A. I think that's correct.

24 Q. Have you ever before valued a company  
25 that was in bankruptcy?

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1 A. I don't know that you would say or  
2 that I would say that I have valued a company in  
3 bankruptcy. I have certainly looked at expected  
4 future cash flows of a company, of companies  
5 that have been in bankruptcy. Or I may have  
6 looked at circumstances that arise with respect  
7 to the potential of either a single creditor or  
8 a particular equity holder receiving amounts out  
9 of bankruptcy.

10 Q. My question though was have you ever  
11 performed the value, a valuation of a company  
12 that was in bankruptcy? Have you ever done  
13 that?

14 A. I don't believe -- I don't believe so.  
15 No specific circumstance comes to mind.

16 Q. Have you ever before been hired by a  
17 bankruptcy trustee?

18 A. I believe so. Probably.

19 Q. Well, have you or haven't you?  
20 Probably doesn't help us.

21 MR. KIPNES: Object to the form of the  
22 question if that was a question.

23 A. To the best of my recollection, I  
24 think I have. I just don't -- I don't recall  
25 the -- all of the circumstances of all of my

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1 prior work, through the years.

2 Q. What was the occasion on which you  
3 looked at future cash flows of a company in  
4 bankruptcy?

5 A. I really don't recall the specifics of  
6 those situations. I mean, I have been involved  
7 in a number of issues with regard to claims that  
8 were either being raised by trustees or defended  
9 against by others where a claim is being brought  
10 against them by a trustee in bankruptcy.

11 Bankruptcy gives rise to a significant number of  
12 complex commercial disputes, many of which I  
13 have been involved in, but I would have to look  
14 at sort of a listing of these -- of my projects  
15 to give you any specifics of what they were.

16 Q. Well, you testified a minute ago that  
17 you had looked at future cash flows of a company  
18 in bankruptcy. Did you have a particular  
19 situation in mind when you gave that testimony?

20 A. The one that came to mind was a  
21 calculation that I did for -- it was about a  
22 year ago, for a company called Outboard Marine  
23 Corporation, OMC, that dealt with a claim  
24 brought by employees under the Warren Act with  
25 respect to a -- that company's ability to obtain

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1 capital and whether or not it had its  
2 circumstances fit within an aspect of the Warren  
3 Act that did not require it to provide its  
4 employees with 60 days notice before shutting a  
5 plant. And that, the analysis that I had done  
6 dealt with its ability to obtain financing which  
7 I looked at its cash flows and its cash flow  
8 projections both before it declared bankruptcy  
9 and after it declared bankruptcy.

10 Q. Did you perform a valuation of  
11 Outboard Marine Corp. in connection with that  
12 assignment?

13 A. I don't think so.

14 Q. From your testimony, I understand that  
15 the opinion you were asked to render had to do  
16 with Outboard Marine Corp.'s ability to obtain  
17 financing?

18 A. Yes, access to capital.

19 Q. When you told us that you had looked  
20 at cash flows of companies that were in  
21 bankruptcy, did you have in mind any other  
22 engagements besides Outboard Marine Corp.?

23 A. That was the one that came to mind.

24 Q. Did any others come to mind as you sit  
25 here now where you looked at cash flows of

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1 companies in bankruptcy?

2 A. Not immediately, no.

3 Q. Other than Outboard Marine Corp., have

4 you ever been, had an engagement which involved

5 your performing analysis of a company that was

6 in bankruptcy?

7 A. Yes, I'm sure there have been. Yes.

8 Q. What companies were those?

9 A. I don't have a listing of those in my

10 head. I could look at either -- my CV and tell

11 you if those particular companies were in

12 bankruptcy.

13 Often the issues that I looked at may

14 be tangential to the bankruptcy and so the

15 fact that the company is or is not in

16 bankruptcy is not foremost -- and I just may

17 not recall.

18 But other times, the fact that the

19 company is in bankruptcy is important. There

20 is a project that I did probably a year and a

21 half ago or so for a company called Allied

22 Corporation. It was a fraudulent conveyance

23 matter of a company that had done a leveraged

24 buyout. The previous equity holders had

25 cashed out.

Page 23

1 they are.

2 Q. But you believe that there are other

3 engagements that you have been involved in where

4 you performed analysis of a company that was in

5 bankruptcy?

6 A. Yes.

7 Q. Have you ever before performed an

8 analysis of the effect of being in bankruptcy on

9 a company?

10 A. Well, I think part of the issue with

11 regard to the OMC matter was the effect of being

12 in bankruptcy on its access to capital. And

13 certainly some of the issues that I have done in

14 calculating the impact of deepening insolvency

15 deal with or dealt with the issues of measuring

16 the impact of financial distress.

17 Other than that, I have not been

18 involved in any matter that I can recall where

19 the issue was measuring the impact of a company

20 being in bankruptcy or certainly never, as in

21 this matter, measuring prolonged bankruptcy.

22 That is -- that is unique in my experience to

23 what I have done.

24 Q. Is there a distinction in your mind

25 between financial distress and bankruptcy?

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1 The company, about a year and a half

2 or two years later, went into bankruptcy and

3 there was an action brought by -- I think by

4 the trustee against the previous equity

5 holders for fraudulent conveyance. Or some

6 type of preference issue that the bankruptcy

7 trustee had alleged. And so my involvement

8 was to look at whether or not the transaction

9 rendered that organization insolvent.

10 Q. Whether the transaction caused Allied

11 Corporation to become insolvent?

12 A. Yes, whether it was insolvent before

13 the transaction and/or rendered insolvent as a

14 result of the transaction.

15 Q. Any other engagements you can think of

16 that required you to perform analysis of a

17 company that was in bankruptcy?

18 A. I had done -- I know I have done

19 various other solvency, insolvency type

20 analyses. I have been involved in a number of

21 calculations of deepening insolvency. The

22 specific names of the parties and the

23 circumstances don't necessarily come to mind,

24 but again, if I could look at a list of my

25 projects, I could give you an idea of which ones

Page 24

1 A. Yes.

2 Q. What is it?

3 A. Financial distress is an economic

4 condition. Bankruptcy is a legal circumstance.

5 Q. Did you give testimony in the Outboard

6 Marine Corp. matter?

7 A. I gave a deposition.

8 Q. When was that?

9 A. Late 2005, early 2006, something like

10 that.

11 Q. Where did that deposition take place?

12 A. Here in New York.

13 Q. Who took it?

14 A. I think the attorney's name was Jim

15 Galbraith.

16 Q. What firm was he with?

17 A. I don't recall.

18 Q. Do you recall what --

19 A. I think it was the Galbraith Law Firm

20 or something like that.

21 Q. What law firm retained you in that

22 matter?

23 A. Paul Weiss.

24 Q. What attorney at Paul Weiss?

25 A. The person I worked with there was a

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1 well, NERA was an opportunity for me.

2 Q. Were you at KPMG in Dallas? When was  
3 it that you moved from Texas to New York?

4 A. I joined KPMG in Dallas. The partner  
5 in charge of the southwest region for whom I  
6 worked was ultimately named partner in charge of  
7 dispute advisory services nationally. He made  
8 me the partner in charge of the southwest  
9 region.

10 In 2000, he asked me to be the partner  
11 in charge of the western region and so I was  
12 moved from Dallas to LA. And in 2002, they  
13 asked me to be involved as an insurance  
14 services group leader and moved me from LA  
15 back to New York.

16 Q. When did you join NERA?

17 A. I think it was August or September of  
18 2003. Right after I left KPMG.

19 Q. Did your practice change when you --  
20 did your practice change when you joined NERA?

21 A. No. It was still complex commercial  
22 dispute issues, valuation issues, economic  
23 impact issues. Pretty much the same, even some  
24 business interruption matters.

25 Q. Have you ever taken any courses that

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1 pertained to bankruptcy?

2 A. I think I have taken some continuing  
3 education courses that pertained to bankruptcy  
4 although they would have been very general  
5 courses with regard to the filing process and  
6 things of that nature. Nothing specific or  
7 specialized. I mean, I wouldn't consider myself  
8 a bankruptcy expert.

9 Q. Do you consider yourself a valuation  
10 expert?

11 A. Yes.

12 Q. Have you taken any courses in valuing  
13 companies that are in bankruptcy?

14 A. I have certainly taken a lot of  
15 courses in valuation. I don't think anything  
16 specific with regard to valuing a company in  
17 bankruptcy.

18 Q. Have you ever taken any courses in the  
19 effects of bankruptcy on the value of a company?

20 A. No.

21 Q. To your knowledge, is there a body of  
22 literature that pertains to the effects of  
23 bankruptcy on the value of a company?

24 A. Sure.

25 Q. Prior to your involvement in this

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1 assignment, had you ever read any of it?

2 A. Yes.

3 Q. What did you -- what had you read?

4 A. Several of the articles I had cited in  
5 this report are articles I had read in the past.  
6 Certainly the Altman article on forecasting and  
7 predicting insolvency. Other articles on the  
8 effects of financial stress on operations of the  
9 company. There is an article by Androtti and  
10 Kaplan I recall reading.

11 Others in looking at and attempting to  
12 predict financial distress, looking at  
13 various key financial ratios and other  
14 modeling and forecasting methodologies,  
15 statistical econometric forecasting  
16 methodologies and attempting to predict  
17 financial distress and insolvency.

18 Q. And I am more focused on articles that  
19 address the effect of bankruptcy on the value of  
20 a company. You mentioned the Altman article?

21 A. Yes.

22 Q. And you read that before, you had read  
23 that before you were involved in this  
24 assignment?

25 A. Yes. He has written several articles

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1 actually. He is very prolific.

2 Q. Kaplan?

3 A. Androtti and Kaplan.

4 Q. Androtti and Kaplan?

5 A. Yes.

6 Q. You had read that before you were  
7 involved in this assignment?

8 A. Yes.

9 Q. When did you read those articles?

10 A. I have read the Altman articles over a  
11 period of time. I think Edward Altman's initial  
12 Z score methodology article was published in  
13 1968. I probably read it sometime in the mid  
14 '80s. And he has updated that concept and has  
15 published a variety of insolvency measurement  
16 and insolvency impact articles over the years.  
17 Androtti and Kaplan, I have read probably in the  
18 last couple of years.

19 Q. What caused you to read those  
20 articles, the Androtti and Kaplan?

21 A. It was another matter in which we were  
22 attempting to measure the impact of financial  
23 stress, financial stress as opposed to the  
24 market issues that were causing the financial  
25 stress. We were looking to measure the impact

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1 is the Outboard Marine matter that I have  
2 mentioned to you.

3 Q. OK. So that's Michael Vogt, Paul  
4 Beaumont, that's the Outboard Marine matter?

5 A. Yes, and the company was Quantum  
6 Industrial Partners. That was the company name  
7 that I didn't recall.

8 Q. That was the company that hired you,  
9 or whose lawyers hired you?

10 A. I think that's correct.

11 Q. Just scan, if you don't mind, through  
12 here and tell us what other of those matters  
13 were bankruptcy-related matters?

14 A. None others that I see here on this  
15 list. But then this is the list of testimony.  
16 So at least for the last four years. It  
17 wouldn't include projects that I had worked on  
18 say in the '90s or '80s.

19 Q. Now -- OK. So the last four years  
20 would be your -- would cover your period of time  
21 at NERA?

22 A. Certainly. And --

23 Q. And a little bit of KPMG?

24 A. Some of these would be before and a  
25 lot of these might have been projects that were

Page 51

1 A. I don't recall.

2 Q. Do you keep copies of prior deposition  
3 transcripts?

4 A. No.

5 Q. Does NERA?

6 A. No. I mean of mine? I don't know if  
7 NERA keeps anyone else's, but not of mine.

8 Q. We served a subpoena on NERA for  
9 certain files in connection with this matter.  
10 Have you seen that company?

11 A. Yes.

12 Q. And certain documents were produced.  
13 Were any documents called for by the subpoena  
14 withheld to your knowledge?

15 A. There were certain documents that the  
16 subpoena requested that I understand are the  
17 subject of objections filed by counsel and so we  
18 are not providing them.

19 Q. Are there any documents that reflect  
20 work done in connection with this matter that  
21 were not produced?

22 I understand some of the disputes  
23 relate to reports you have given in other  
24 cases, but my question is are you aware  
25 whether or not there is any documents that

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1 filed and/or I became involved in prior to my  
2 time at NERA, but that I was still a named  
3 expert in and then gave testimony after I  
4 joined.

5 Q. OK.

6 A. The so the fact that I -- who I was  
7 working for was not of importance to the clients  
8 in that -- in these matters.

9 Q. Sure. On whose behalf were you hired  
10 in the MDK Stockwalk matter?

11 A. Deutsche Bank.

12 Q. And who were -- what lawyers hired you  
13 to perform services in that matter?

14 A. Davis Polk.

15 Q. Who at Davis Polk did you work with?

16 A. James Wendells.

17 Q. When was your deposition taken?

18 A. I think early '06 but I don't recall  
19 specifically.

20 Q. Where was it taken?

21 A. Here in New York.

22 Q. Who took it?

23 A. I don't remember. I don't remember  
24 the name of the attorney.

25 Q. What law firm?

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1 relate to the work done in this matter that  
2 were not produced?

3 A. All of the documents that are  
4 responsive to the work done with regard to this  
5 report that I filed in June of 2007 have been  
6 provided. There are -- there may be documents  
7 with regard to other Coram matters that are also  
8 the subject of objections that may or may not  
9 have been provided.

10 MR. KIPNES: We are almost out of  
11 tape, let's go off the record and take a  
12 short recess.

13 THE VIDEOGRAPHER: Going off the  
14 record, it is the 11:17, end of tape number  
15 1.

16 (Recess)

17 THE VIDEOGRAPHER: Returning to the  
18 record 11:29 a.m. Beginning of tape number  
19 2.

20 Q. Have you ever before worked on any  
21 matter with the Schnader firm?

22 A. No.

23 Q. How did you first come to learn about  
24 any potential assignment relating to Coram  
25 healthcare?

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1 assignment that I have been given was not, as  
2 far as I know, the same as the assignments that  
3 these companies have been given, at least the  
4 way they had described the assignment -- and  
5 also bearing in mind that my effort was not  
6 necessarily to value Coram, but to measure the  
7 economic impact of indirect bankruptcy costs,  
8 and so as part of that, I have used certain  
9 methodologies that are also used in valuation.

10 But your question is did any of them  
11 use the same methodology. If by that do you  
12 mean did they consider the present value of  
13 expected future cash flows, the answer is  
14 yes. If you mean did they consider that  
15 using a single period capitalization model,  
16 the answer is no.

17 Q. So when you say a single period  
18 capitalization model, what do you mean by that?

19 A. Taking an amount for cash flows and  
20 capitalizing that value into the future. It is  
21 the arithmetic equivalent of a discounted cash  
22 flow model. But one can simplify the arithmetic  
23 into a single period capitalization rate if one  
24 assumes that the growth rate will be constant.

25 Q. And you made that assumption in

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1 arriving at your methodology?

2 A. Yes.

3 Q. What is the difference between a  
4 discounted cash flow analysis and single period  
5 capitalization rate?

6 A. Well, a discounted cash flow -- they  
7 are -- they can be one and the same. You are  
8 measuring cash flows into the future and  
9 discounting them to the present.

10 What people are -- typically see in a  
11 discounted cash flow model is individual  
12 specific forecasts for a period of time into  
13 the future, say five years or seven years or  
14 ten years, and they would be discrete  
15 forecasts and then a terminal value  
16 reflecting the value of the firm beyond that  
17 forecast period, the terminal value being a  
18 single period capitalization method.

19 If there are assumptions that are  
20 incorporated into your valuation that require  
21 discrete modeling for a number of periods in the  
22 future, then you would have to sort of do it  
23 that way.

24 But if the assumption that you make is  
25 that you have reached a period of constant

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1 growth, then you can use a single period  
2 capitalization model to do the same thing.

3 In my circumstance, what I am trying  
4 to measure is not necessarily the value of  
5 Coram, but the difference in what expected  
6 future cash flows would be. In measuring that  
7 difference, I am saying whatever your forecast  
8 assumptions are, beyond 2004, they would be the  
9 same whether Coram emerged from bankruptcy in  
10 December of 2004 or whether Coram emerged from  
11 bankruptcy in December of 2000 by the time it  
12 reached December of 2004.

13 Let me -- let me --

14 Q. No, I have got to ask you a question  
15 because you are just going on and on here and I  
16 need you to answer my question here, OK?

17 Did you assume that Coram had reached  
18 a period of constant growth --

19 MR. KIPNES: I object to the preamble.

20 Q. -- in order to make your analysis?

21 MR. KIPNES: Object to the preamble.

22 MR. PETERS: There has to be some  
23 effort made for the witness give an answer  
24 that is responsive my question, rather than  
25 just a speech.

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1 So if you could answer my question, I  
2 would appreciate it.

3 A. Well, there has been nothing that I  
4 have said that has not been my attempt to  
5 respond to your questions as completely and as  
6 honestly as I can. If the nature of my response  
7 is difficult to understand, then I am happy to  
8 go on and give you other explanations, so that  
9 you do understand.

10 My assumption is not necessarily that  
11 they have reached a constant state of growth,  
12 but that whatever growth Coram would have  
13 achieved from December of 2004 onward is the  
14 same whether it had emerged from bankruptcy in  
15 December of 2004 or it emerged from bankruptcy  
16 in December of 2000.

17 But from 2004 onward, however it  
18 grows, it will grow. So my assumptions of  
19 growth are the same. Therefore, there is no  
20 difference between making individual discrete  
21 forecasts '04, '05 and '06 and '07 and all  
22 the way into the future and one can assume  
23 that they would be the same.

24 Q. Is it a true statement that typically  
25 a discounted cash flow analysis involves

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<p>1 using?</p> <p>2 A. No.</p> <p>3 MR. KIPNES: Object to the form.</p> <p>4 Q. OK. Did all --</p> <p>5 A. Let me clarify. A single word answer</p> <p>6 is I think would be misleading.</p> <p>7 I mean in any circumstance, when</p> <p>8 you're looking at forecasts into the future, you</p> <p>9 look at history and you see what's driving that</p> <p>10 history and you see the extent to which cash</p> <p>11 flows may be affected by circumstances that may</p> <p>12 occur in the future versus circumstances that</p> <p>13 you would not expect to occur in the future. So</p> <p>14 if cash flows are say exceedingly poor in 1996</p> <p>15 or '97 or '98 or '99, but -- and good in 2000,</p> <p>16 it may be that the valuation analyst makes a</p> <p>17 decision that the cash flows in 2000 are not</p> <p>18 representative of the future because of history</p> <p>19 or the valuation analyst may make the</p> <p>20 determination that the cash flows in 2000 are</p> <p>21 the most representative of the future despite</p> <p>22 what had occurred in 1998 and '99 and previously</p> <p>23 since they relate to items that would not be</p> <p>24 expected to occur in the future.</p> <p>25 Q. Did you perform that type of</p>	<p>1 historical analysis as part of your selection of</p> <p>2 the year 2000 as the single period?</p> <p>3 A. We certainly looked at the historical</p> <p>4 cash flows. I mean, our selection of 2000 is</p> <p>5 the fact that we looked at -- that was the</p> <p>6 closest date to when -- to our assumption of</p> <p>7 when they would have emerged from bankruptcy.</p> <p>8 So we are looking at what seemed to be</p> <p>9 representative of this company's ability to</p> <p>10 generate cash flows as of December of 2000 and</p> <p>11 going forward.</p> <p>12 Q. But my question is, in making that</p> <p>13 determination about what was representative, did</p> <p>14 you look at the history and draw a conclusion</p> <p>15 that yeah, 2000, that's representative?</p> <p>16 MR. KIPNES: Objection, asked and</p> <p>17 answered.</p> <p>18 A. We did look at the history. I did</p> <p>19 become aware of a variety of circumstances that</p> <p>20 I felt were nonrecurring and felt that what had</p> <p>21 occurred in December of 2000 was more</p> <p>22 representative of future expectations than what</p> <p>23 had occurred in 1998, 1997 for a number of</p> <p>24 reasons.</p> <p>25 Q. So you did draw that conclusion then</p>
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<p>1 that 2000 was representative?</p> <p>2 A. Was -- that 2000 was more</p> <p>3 representative of the future of the company than</p> <p>4 '98, '97 and the cash flows that were generated</p> <p>5 in that period.</p> <p>6 MR. PETERS: We are out of tape so</p> <p>7 let's go off the record.</p> <p>8 THE VIDEOGRAPHER: Going off the</p> <p>9 record, 12:52 end of tape number 2.</p> <p>10 (Luncheon recess)</p> <p>11 (Continued on next page)</p> <p>12</p> <p>13</p> <p>14</p> <p>15</p> <p>16</p> <p>17</p> <p>18</p> <p>19</p> <p>20</p> <p>21</p> <p>22</p> <p>23</p> <p>24</p> <p>25</p>	<p>1 AFTERNOON SESSION</p> <p>2 1:49 p.m.</p> <p>3 THE VIDEOGRAPHER: We are on the</p> <p>4 record, it is 1:49 p.m. This is the</p> <p>5 beginning of tape number 3.</p> <p>6 (Exhibit 5, document Bates stamped</p> <p>7 Baliban 2846 through 2849 marked for</p> <p>8 identification, as of this date.)</p> <p>9 Q. Coram Exhibit 5 is a document Bates</p> <p>10 stamped Baliban 2846 through 2848. Do you</p> <p>11 recognize it? 2849 I should say, I am sorry.</p> <p>12 A. This looks like an initial draft that</p> <p>13 describes the single period capitalization</p> <p>14 methodology that we applied that was the result</p> <p>15 of Don May and I working initially back in 2005.</p> <p>16 Q. Who wrote it?</p> <p>17 A. I think that Mr. May or Dr. May had</p> <p>18 initially sent me a draft of this for my review</p> <p>19 and I may have made some edits, but essentially</p> <p>20 it was his draft. But it was the result of</p> <p>21 discussions that we had had with regard to the</p> <p>22 process that we went through and discussions on</p> <p>23 kind of what we were asked to do, the positions</p> <p>24 we were taking, the methodology we did.</p> <p>25 So he might have actually typed some</p>

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<p>1 flow from operations, yes.</p> <p>2 Q. Did you speak to any customers?</p> <p>3 A. No.</p> <p>4 Q. Did you look at any particular</p> <p>5 customer relationships to see whether, in fact,</p> <p>6 there were lost sales?</p> <p>7 A. Well, I mean I'm not sure I understand</p> <p>8 your question.</p> <p>9 Q. OK. Did you communicate either with</p> <p>10 Coram employees or with the employees of any</p> <p>11 Coram customers to ascertain whether within a</p> <p>12 particular customer relationship, sales had been</p> <p>13 lost due to Coram's being in bankruptcy?</p> <p>14 A. Do you mean did any -- well, we didn't</p> <p>15 have any discussions with any of Coram's</p> <p>16 customers.</p> <p>17 If you mean did we see anything where</p> <p>18 somebody said categorically that we would have</p> <p>19 done something with Coram but because they were</p> <p>20 in bankruptcy, we didn't, that -- it is rare</p> <p>21 that you might ever find that. You are trying</p> <p>22 to -- you are asking me to prove a negative,</p> <p>23 prove that something didn't happen. Whether it</p> <p>24 happened or it didn't happen is going to be</p> <p>25 shown in the ultimate record.</p>	<p>1 Q. But my question, sir, is simply did</p> <p>2 you make any effort to identify particular</p> <p>3 customers or opportunities in the marketplace</p> <p>4 that Coram lost because it was in bankruptcy?</p> <p>5 A. My effort was limited to the testimony</p> <p>6 that I had outlined from people involved at the</p> <p>7 time where they seemed to think or they</p> <p>8 indicated that there was a continuing impact on</p> <p>9 Coram's ability to generate cash flows.</p> <p>10 Q. In that regard, did you take into</p> <p>11 account the testimony of Michael Saracco?</p> <p>12 A. Yes.</p> <p>13 Q. Do you know who Michael Saracco is or</p> <p>14 was?</p> <p>15 A. It says in my report. President of</p> <p>16 specialty services, senior vice president, March</p> <p>17 2002.</p> <p>18 Q. Let me read a quotation to you from</p> <p>19 Michael Saracco's deposition:</p> <p>20 "Q. Did being in bankruptcy affect</p> <p>21 Coram's vendor relationships?</p> <p>22 "A. No.</p> <p>23 "Q. Did being in bankruptcy affect</p> <p>24 Coram's ability to service its patients?</p> <p>25 "A. No.</p>
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<p>1 "Q. Did being in bankruptcy affect</p> <p>2 Coram's ability to grow their business?</p> <p>3 "A. Business grew.</p> <p>4 "Q. So the answer would be it didn't</p> <p>5 affect Coram's ability to grow their</p> <p>6 business?</p> <p>7 "A. No."</p> <p>8 Did you take that testimony into</p> <p>9 account in your report?</p> <p>10 A. I read that testimony. I also read</p> <p>11 the testimony that he gave when --</p> <p>12 Q. Just -- you know what, you are going</p> <p>13 to try a little harder to answer my questions</p> <p>14 rather than talking about some other testimony</p> <p>15 that you read. My question was did you take</p> <p>16 that testimony into account when you read that</p> <p>17 report?</p> <p>18 MR. KIPNES: Can you identify for the</p> <p>19 record where that came from, Mr. Peters.</p> <p>20 MR. PETERS: That came from his March</p> <p>21 30, '07 deposition, page 126 to 128.</p> <p>22 MR. KIPNES: Thank you.</p> <p>23 Q. And it is actually in a document from</p> <p>24 Mr. Baliban's file which is Baliban 760, Bates</p> <p>25 number.</p>	<p>1 A. I took that testimony into account. I</p> <p>2 took the deposition as a whole took into</p> <p>3 account, those answers and also other answers he</p> <p>4 gave of a different nature when those specific</p> <p>5 one-word answers were drilled down a little</p> <p>6 further.</p> <p>7 Q. Did you analyze whether -- continuing</p> <p>8 here with the quote from your report, did you</p> <p>9 analyze whether as a result of being in</p> <p>10 bankruptcy, Coram had to deal with the higher</p> <p>11 cost of credit?</p> <p>12 A. It is not a cost that we calculated</p> <p>13 specifically in this presentation. It may have</p> <p>14 affected Coram, but it is not a cost that we --</p> <p>15 that would be included in my calculation.</p> <p>16 Q. OK. Was -- did you analyze --</p> <p>17 withdrawn.</p> <p>18 Did you analyze in connection with</p> <p>19 your work whether Coram suffered from a</p> <p>20 decline in the value of its inventory due to</p> <p>21 being in bankruptcy?</p> <p>22 A. I didn't make a specific evaluation of</p> <p>23 its inventory values.</p> <p>24 Q. Did you analyze whether operating</p> <p>25 costs at Coram increased due to Coram being in</p>

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1 bankruptcy?

2 A. In comparing cash flows from

3 operations or cash flows generated from

4 operating the business, yes, looking at the

5 difference of what actual cash flows were from

6 2000 to 2004.

7 Q. Cash flows would take into account the

8 operating costs?

9 A. For the most part, yes.

10 Q. Did Coram lose key employees as a

11 result of being in bankruptcy?

12 A. I don't know if they lost key

13 employees and I don't know -- although it

14 discusses in its 10K, one of its 10Ks, I believe

15 that it's crucial to its future to be able to

16 attract key employees and remaining in

17 bankruptcy makes it more difficult for it to

18 attract key employees. I do seem to recall that

19 discussion in its 10K.

20 Q. But that's a forecast in its 10K,

21 right, about something that could happen,

22 correct?

23 A. With -- no, it is not a forecast.

24 It's a statement of people indigenous to the

25 business, people involved in the business saying

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1 MR. KIPNES: Objection, asked and

2 answered.

3 A. All I know is that it was a concern

4 that rose to the level of disclosure in its 10K.

5 Of its ability not to -- you know, of its

6 requirement to be able to recruit people and its

7 ability -- that ability being viewed as being

8 hampered in some way as a result of the

9 bankruptcy. I don't know, however, specific

10 names or specific positions or specific

11 individuals that the drafters of the 10K may

12 have had in mind when it wrote those paragraphs.

13 Q. Do you know when Dan Crowley left

14 Coram?

15 A. 2003, I believe.

16 Q. Do you know what month?

17 A. It's in my report. I don't have off

18 the top of my head.

19 Q. Was it March, end of March of 2003?

20 A. OK.

21 Q. Your analysis compares 2000 to

22 December of 2004.

23 A. Well, actually it compares December of

24 2004 to cash flow --

25 Q. Projected forward to that time from

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1 that it is something crucial to that business to

2 be able to attract people who are or would be

3 key employees and the fact that it remains in

4 bankruptcy makes it more difficult for it to do

5 that.

6 Q. Are you aware of any key employees

7 that Coram lost because it was in bankruptcy?

8 A. By that do you mean employees that it

9 had, that it then lost or --

10 Q. Correct.

11 A. -- or employees that it could have had

12 but didn't get.

13 Q. The question was -- and I am reading

14 it -- "Are you aware of any key employees that

15 Coram lost because it was in bankruptcy," and by

16 that I mean employees that it had that had left

17 because the company was in bankruptcy?

18 A. Specifically, no.

19 Q. How about any employees that it sought

20 to recruit but couldn't get because it was in

21 bankruptcy?

22 A. Specifically, no.

23 Q. So regardless of which way you

24 interpreted my question, the answer was the

25 same, no, correct?

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1 2000?

2 A. Right, but it was from the 2003 10K

3 that we had cash flow numbers. That was the

4 latest numbers we had. We -- and we rolled

5 those both to 2004 on a risk-free rate,

6 risk-free basis.

7 Q. But by December of 2004, Dan Crowley

8 had been gone from Coram for over 20 months?

9 A. OK.

10 Q. Do you accept that?

11 A. Had been gone? He was not the CEO. I

12 don't know if he had had any involvement with

13 the company whatsoever.

14 Q. Do you know who ran Coram from April

15 of 2003 until December of 2004?

16 A. Who reported to Mr. Adler?

17 Q. No, who was in charge of Coram after

18 Crowley left?

19 MR. KIPNES: Object to the form of the

20 question.

21 A. I don't recall the individual's name.

22 Q. Was the trustee in charge of Coram

23 during that time period?

24 MR. KIPNES: Object to the form of the

25 question. It calls for a legal conclusion.

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<p>1 A. Did they consider the present value of 2 expected future cash flows? I believe so.</p> <p>3 Q. No, did they use a single period 4 analysis the way you did as opposed to a 5 discounted cash flow analysis using forecasts 6 over a period of time?</p> <p>7 A. Your question as phrased is impossible 8 to answer.</p> <p>9 Q. Did SSG and Ewing Bemis use the same 10 methodology you did?</p> <p>11 A. They considered the present value of 12 expected future cash flows as did I. They 13 considered other valuation methodologies and, 14 you know, reached their valuation model. But I 15 am really not looking or comparing my value 16 versus their value.</p> <p>17 I am looking at what the value was at 18 December 2000 based not only on the single 19 period capitalization estimate that we made, 20 but also other valuations that were performed 21 at the time saying that Coram at December of 22 2000 was worth about 200 million.</p> <p>23 Then all I am saying is if Coram had 24 grown at a compound annual growth rate 25 similar to its peers from December of 2000 to</p>	<p>1 June 30 of 2003, that 200 million would be 2 275.6 million. Ultimately it was, the value 3 of that company as measured by Ewing Bemis 4 was nearly 56 million dollars lower.</p> <p>5 Q. And -- so did you ever, based upon 6 actual cash flow in June of 2003, determine that 7 present value of future cash flows as of that 8 date?</p> <p>9 A. Did I independently measure the value 10 of Coram at June 30 of 2003? No.</p> <p>11 Q. This June 30, 2003 valuation that you 12 have here, that's not based upon any analysis of 13 cash flows, is it?</p> <p>14 A. The SSG valuation?</p> <p>15 Q. No, the June 30, 2003 one that you 16 have in here beginning, "Further, if Coram..."</p> <p>17 A. It is based on actual cash flows that 18 Coram generated for the year ending 2000.</p> <p>19 Q. Right.</p> <p>20 A. And comparing the estimate of value 21 that one can derive to other valuations 22 performed at the time, and finding that they are 23 not different by a significant amount.</p> <p>24 Q. Now you derived this June 30, 2003 25 value by taking the December 2000 value and then</p>
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<p>1 applying an assumed 13 percent growth rate, 2 right? That's what you did?</p> <p>3 A. I am saying that if you look at the 4 value in December of 2000 and assume that it 5 would have grown at a compound annual growth 6 rate of 13.7 percent, which is a similar growth 7 rate that its peers had enjoyed, then --</p> <p>8 Q. Well, we will get to that --</p> <p>9 A. -- that value would have been 275.6 10 million.</p> <p>11 Q. What you did not do is take the actual 12 cash flows of June 30, 2003 which you had access 13 to and perform a valuation analysis based upon 14 those cash flows?</p> <p>15 A. In other words, did I do a valuation 16 to see whether or not the Ewing Bemis 17 calculation was correct? I mean, I am taking 18 the Ewing Bemis calculation as being an 19 appropriate indication of value at June 30 of 20 2003.</p> <p>21 The question is what should have the 22 value been had -- or how should the value 23 have grown if Coram was not in bankruptcy 24 from December of 2000 through to June 30 of 25 2003.</p>	<p>1 The Ewing Bemis calculation is a 2 calculation as of that date incorporating the 3 fact that it had been in bankruptcy for that 4 period of time. The question is what would 5 it have been had it not been.</p> <p>6 Q. Did the Ewing Bemis calculation 7 involve using forecasts of future cash flows?</p> <p>8 A. My recollection is that they also 9 considered a discounted cash flow process, 10 certainly.</p> <p>11 Q. Did they use the single period 12 capitalization methodology that you describe 13 using?</p> <p>14 A. I don't remember if they used it as 15 part of their terminal value estimate or not. 16 But they -- I seem to recall that they did 17 discrete, individual forecasts.</p> <p>18 Q. In the valuation literature, is this 19 single period capitalization method that you 20 have described, is that discussed in the 21 literature as an appropriate method for valuing 22 a company?</p> <p>23 A. It is a recognized methodology for 24 valuing companies.</p> <p>25 Q. Recognized by whom?</p>

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1 A. In the valuation literature.  
 2 Q. Which literature?  
 3 A. In various books, treatises I have  
 4 read, the educational materials that I studied  
 5 as part of my training for the American Society  
 6 of Appraisers and for the American Institute of  
 7 C.P.A.s, valuation accreditation program.  
 8 Q. Give me any specific references that  
 9 you can within the literature that endorses the  
 10 use of this single period capitalization method?  
 11 A. As I sit here, I can't. But it is  
 12 certainly something that I could research.  
 13 Q. And that is not the method that Ewing  
 14 Bemis used, right?  
 15 MR. KIPNES: Objection, asked and  
 16 answered.  
 17 Q. Is that right?  
 18 A. If I -- I am trying to recollect the  
 19 valuation report of Ewing Bemis as separate and  
 20 distinct from the various other valuation  
 21 reports that were published on this matter and  
 22 my -- I don't recall whether or not they  
 23 incorporated a single period cap methodology in  
 24 calculating their terminal value in their  
 25 discounted cash flow analysis.

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1 A. I would have to look back at their  
 2 valuation reports to see the extent to which  
 3 they use a single period cap in their terminal  
 4 value as part of their discounted cash flow  
 5 model.  
 6 Q. Let's turn to page 12, paragraph 14 of  
 7 your report. It says, "In theory, the value of  
 8 an interest in a business depends on the future  
 9 benefits that will accrue to it with a value of  
 10 the future benefits discounted back to a present  
 11 value at some appropriate discount  
 12 capitalization rate."  
 13 Now, you looked at the value of cash  
 14 flow in 2000, correct?  
 15 A. Correct.  
 16 Q. In order to calculate what Coram's  
 17 cash flow would have looked like if it had  
 18 emerged from bankruptcy in 2000, right?  
 19 A. No, no. That's not what we did.  
 20 Q. Did you attempt to value future  
 21 benefits to the company?  
 22 A. We looked at the difference in the  
 23 future benefits or the ability of the company to  
 24 generate cash flows into the future had they  
 25 emerged from bankruptcy in 2000 versus what it

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1 Q. Well, putting aside the calculation of  
 2 the terminal value, did any of the companies  
 3 that valued Coram that you are aware of utilize  
 4 this single period capitalization method that  
 5 you used?  
 6 A. When you say putting aside what they  
 7 might have done for the terminal value, that's  
 8 part of estimating the value of the business and  
 9 looking at discounted cash flows, you look at  
 10 discrete forecasts for a period of time and then  
 11 you apply a single period capitalization rate to  
 12 everything beyond that into the future.  
 13 It is quite often that the terminal  
 14 value is 60 or 70 percent of the total value  
 15 that you -- that one may reach in a DCF  
 16 model, so you can't sort of divorce the  
 17 application of a single period cap rate  
 18 applied to a terminal value from discounted  
 19 cash flow modeling.  
 20 Q. So did any of Ewing Bemis, UBS  
 21 Warburg, Deloitte & Touche, Chanin, did any of  
 22 them use the same single period capitalization  
 23 methodology you used?  
 24 MR. KIPNES: Objection, asked and  
 25 answered.

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1 was by the end of 2003, its ability to generate  
 2 cash flows at the end of 2003.  
 3 Q. And the basis for your calculation of  
 4 these future benefits was what?  
 5 A. It would have been actual cash flows  
 6 that Coram did generate for the year ended  
 7 December of 2000. So it is the most recent  
 8 actual information which includes the fact that  
 9 it had gone into bankruptcy in August of 2000,  
 10 was not yet out of bankruptcy in December of  
 11 2000, but it would have incorporated the fact  
 12 that it was in bankruptcy in December of 2000.  
 13 So we took the actual cash flows at  
 14 year end 2000 and capitalized those forward  
 15 based on Coram's weighted average cost of  
 16 capital and assuming a very moderate, nominal  
 17 growth, I think roughly equal to inflation,  
 18 maybe two or two and a half percent.  
 19 So we are saying that we know what the  
 20 cash flows are, we know what the company's  
 21 ability is to generate cash flows as of December  
 22 of 2000. It is a reported number. If we -- we  
 23 know what its weighted average cost of capital  
 24 is based on its debt costs and the cost of  
 25 equity estimate using capital asset pricing

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1 for '03?

2 A. Yes.

3 Q. So am I correct that if we took these  
4 other numbers for other years appearing as year  
5 end numbers for cash provided by operating  
6 activities and then plugged them into your  
7 methodology for calculating the value of Coram  
8 as of December of 2000, we would be able to  
9 calculate the value using your methodology of  
10 Coram at each of these other junctures of time?

11 MR. KIPNES: Forgive me. I think that  
12 question is unintelligible, but maybe --

13 Q. Do you understand?

14 A. I don't.

15 Q. If we took each of these numbers for  
16 different years for cash provided by operating  
17 activities and did exactly to them what you have  
18 done with the numbers in your analysis for the  
19 year 2000 and the year 2003, we would be able to  
20 come up with normalized annual free cash flow  
21 and then a value for Coram at the respective  
22 time junctures?

23 A. Potentially.

24 Q. Is there any reason that wouldn't  
25 work? Is there any reason you couldn't take the

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1 circumstances had changed such that by the end  
2 of 2000, you know the company's ability to  
3 generate cash flows for that year.

4 All we are saying is let's take that  
5 actual number and if we assume that nothing  
6 will change from there except that Coram will  
7 grow at nothing more than inflation, it will  
8 sort of stay where it is and just grow at  
9 inflation, what would the value be at  
10 December of 2004.

11 Now let's look at what the value  
12 actually -- what their ability to generate cash  
13 flows actually was at that point.

14 Q. But historically Coram's generation of  
15 cash flows fluctuated quite substantially,  
16 correct?

17 A. Historically, its cash flow generation  
18 fluctuated so one would have to make the -- one  
19 would have to make a determination -- this gets  
20 back into your question of me earlier as to  
21 whether or not a forecast routed in history is  
22 important. One would have to make a  
23 determination as to whether or not those issues  
24 that were causing the fluctuation are issues  
25 that would have continued into the future or

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1 cash flow number for '99 and do exactly with it  
2 what you did with the cash flow number for 2000  
3 and come up with a value of Coram for '99 just  
4 like you did in 2000?

5 A. I would have to think about that  
6 because what we have done for 2000 is we took  
7 the cash flow from operations, but then we have  
8 made certain adjustments to it to reflect a  
9 normalized annual free cash flow.

10 Q. What adjustments did you make to it?

11 A. They are listed in table 1 on page 13,  
12 the adjustment for the sale of the CPS segment,  
13 the adjustment to normalized capital  
14 expenditures, the adjustment to add back  
15 interest expense net of the tax shield.

16 Q. Why couldn't you just do the exact  
17 same thing for every other year?

18 A. There may be other adjustments to make  
19 to other years in order to reach a normalized  
20 annual free cash flow process. But it wouldn't  
21 be as useful or as telling because whatever  
22 occurred or whatever was a drain on cash flows  
23 in 1999 -- as you can see from this analysis,  
24 cash flows in 1999 are negative for the year, at  
25 least operating cash flows are negative -- those

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1 not.

2 Q. But in your analysis, you assume not  
3 only that Coram's cash flows will remain  
4 relatively stable, but that they will increase  
5 at a steady rate. That assumption is made by  
6 you in your analysis, correct?

7 A. At a steady but very nominal rate, at  
8 an inflational rate.

9 MR. PETERS: We have got to change the  
10 tape. Let's take a break.

11 THE VIDEOGRAPHER: Going off the  
12 record, 3:13 p.m. end of tape number 3.  
13 (Recess)

14 THE VIDEOGRAPHER: Returning to the  
15 record, 3:24, beginning of tape number 4.

16 Q. Am I correct that you assumed in your  
17 analysis that Coram's cash flows not only will  
18 remain relatively stable but will increase at a  
19 certain rate going forward? You make that  
20 assumption?

21 A. I assume that Coram's ability to  
22 generate cash flows as reflected in its  
23 financial filings are indicative in fact of its  
24 ability to generate those cash flows and that in  
25 order to estimate the amount by which that

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1 ability has been impacted, one has to make an  
2 assumption as to how those cash flows would  
3 change over the years. The assumption of growth  
4 is a nominal inflationary assumption and it is  
5 consistent in both periods that I have looked  
6 at.

7 Q. Is the assumption that the cash flows  
8 will remain relatively stable rooted in any  
9 historical facts of Coram?

10 A. It's rooted in its ability to generate  
11 cash flows as demonstrated in its most recent  
12 financial filings.

13 Q. How about in its history?

14 A. I have not attempted to take the  
15 historical cash flows and adjust them to  
16 normalize them for issues that may have affected  
17 those cash flows back then, but would not affect  
18 the cash flows into the future and it is a  
19 number that I don't need to do because I already  
20 have. If something affected cash flows in 1998  
21 and 1999 that was not recurring, I can see the  
22 impact of that issue no longer affecting cash  
23 flows by looking at the actual 2000.

24 Q. Putting aside theory, are there any  
25 empirical facts you are aware of that caused you

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1 to conclude that Coram would have, in fact,  
2 performed better had it departed bankruptcy in  
3 December of 2000 than it in fact did?

4 MR. KIPNES: Object to the form of the  
5 question.

6 A. It more or less states that or makes  
7 that case itself in its own 10K filings year  
8 after year.

9 Q. Any empirical facts other than that?

10 A. Other than what's in the report and  
11 the -- I can't think of any other than what's  
12 discussed in the report.

13 Q. Can you think of anything that  
14 actually happened at Coram in 2001 or 2002 or  
15 2003 that you can point to and say that wouldn't  
16 have happened if Coram hadn't been in bankruptcy  
17 that relates to its generation of cash flow?

18 A. Anything specifically? You don't mean  
19 by that its ability to generate cash flows  
20 wouldn't have diminished?

21 Q. I don't mean a conclusion, I mean an  
22 event.

23 A. Well, certainly the issue that you had  
24 discussed previously with regard to matters that  
25 had turned out that it had a deal with its

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1 equity committee would not have happened had it  
2 exited bankruptcy in is December of 2000.

3 Q. That relates to your direct cost  
4 analysis, am I right?

5 A. Part of it may be impacting direct  
6 costs, but you had intimated before that to some  
7 extent, the litigation strategy of its equity  
8 committee -- well, let me say it this way, there  
9 would have been no issue of the opportunity  
10 costs of managerial energies in dealing with the  
11 litigation strategy of an equity committee had  
12 Coram exited bankruptcy in December of 2000.

13 Q. OK. Anything else, any other  
14 empirical fact or event you can point to that  
15 occurred in '01, '02 or '03 that affected  
16 Coram's ability to generate cash flow that would  
17 have been different if it already emerged from  
18 bankruptcy?

19 A. Other than the issues that I cite in  
20 the report, nothing, nothing other than that.  
21 Nothing other than that comes to mind other than  
22 the statements made by the individuals whose  
23 depositions I have read and statements of  
24 Mr. Crowley himself and statements made in the  
25 10Ks, the SEC filings.

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1 Q. I want to stick with this table one at  
2 the top of page 13. I am going to ask that be  
3 marked.

4 (Exhibit 8, document entitled "Coram  
5 Healthcare Corporation, NERA Calculation of  
6 Normalized Free Cash Flow marked for  
7 identification, as of this date.)

8 Q. Exhibit 8 is a document prepared under  
9 my supervision which I believe assimilates  
10 information contained in your report. It says,  
11 "NERA Calculation of Normalized Free Cash Flow."  
12 If you could just take a minute to review it and  
13 just tell us if that accurately reflects the  
14 analysis that you performed to compare the value  
15 from '01 to the value from '03 as you have  
16 testified.

17 A. This looks like a blending of my  
18 tables 1 and 2.

19 Q. Yeah. I just want you to be  
20 comfortable that it is accurate because I think  
21 that it is. But my question is you got -- you  
22 have got something in here that says,  
23 "Normalized Capital Expenditures," and that's  
24 7,931,000. What is that?

25 A. An estimate of cap ex, capital

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<p>1 EXHIBITS</p> <p>2 Exhibit No. Marked</p> <p>3 Exhibit 9 document entitled "Coram 163</p> <p>4 Healthcare Corporation</p> <p>5 Equivalent Calculation of</p> <p>6 Normalized Free Cash Flow"</p> <p>7 Exhibit 10 document entitled "Coram 175</p> <p>8 Health Care Corporation</p> <p>9 Exhibit C Equivalent</p> <p>10 Calculation of Normalized Free</p> <p>11 Cash Flow" dated December 31,</p> <p>12 1995 through December 31, 2003</p> <p>13 Exhibit 11 document entitled Coram 193</p> <p>14 Healthcare Corp. Enterprise</p> <p>15 Value Data 12/29/2000 through</p> <p>16 12/31/2004</p> <p>17 Exhibit 12 document entitled Motion for 226</p> <p>18 the Chapter 11 Trustee For</p> <p>19 Authorization To Enter Into</p> <p>20 Termination and Employment</p> <p>21 Extension Agreement with</p> <p>22 Daniel D. Crowley</p> <p>23</p> <p>24</p> <p>25</p>		<p>1 CERTIFICATE</p> <p>2 STATE OF NEW YORK )</p> <p>3 )ss:</p> <p>4 COUNTY OF NEW YORK)</p> <p>5 I, MARY F. BOWMAN, a Registered</p> <p>6 Professional Reporter, Certified Realtime</p> <p>7 Reporter, and Notary Public within and for</p> <p>8 the State of New York, do hereby certify:</p> <p>9 That Jeffrey L. Baliban, the witness</p> <p>10 whose deposition is hereinbefore set forth,</p> <p>11 was duly sworn by me and that such</p> <p>12 deposition is a true record of the testimony</p> <p>13 given by such witness.</p> <p>14 I further certify that I am not</p> <p>15 related to any of the parties to this action</p> <p>16 by blood or marriage and that I am in no way</p> <p>17 interested in the outcome of this matter.</p> <p>18 In witness whereof, I have hereunto</p> <p>19 set my hand this 23rd day of July, 2007.</p> <p>20</p> <p>21</p> <p>22 MARY F. BOWMAN, RPR, CRR</p> <p>23</p> <p>24</p> <p>25</p>	
<p>1 * * *ERRATA SHEET* * *</p> <p>2 NAME OF CASE: Adams v. Crowley</p> <p>3 DATE OF DEPOSITION: July 17, 2007</p> <p>4 NAME OF WITNESS: Jeffrey L. Baliban</p> <p>5 Reason codes:</p> <p>6 1. To clarify the record.</p> <p>7 2. To conform to the facts.</p> <p>8 3. To correct transcription errors.</p> <p>9 Page ____ Line ____ Reason ____</p> <p>10 From ____ to ____</p> <p>11</p> <p>12 Page ____ Line ____ Reason ____</p> <p>13 From ____ to ____</p> <p>14</p> <p>15 Page ____ Line ____ Reason ____</p> <p>16 From ____ to ____</p> <p>17</p> <p>18 Page ____ Line ____ Reason ____</p> <p>19 From ____ to ____</p> <p>20</p> <p>21 Page ____ Line ____ Reason ____</p> <p>22 From ____ to ____</p> <p>23</p> <p>24 JEFFREY L. BALIBAN</p> <p>25</p>			

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